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ANNUAL REPORT
OF THE
UTAH STATE TAX COMMISSION

R. H. Hansen
Chairman

Roger O. Tew
Joe B. Pacheco
G. Blaine Davis
Commissioners

Clyde R. Nichols, Jr.
Executive Director

Leslee Katayama
Deputy Director

Douglas A. Macdonald
Director, Auditing Division

W. Lee Shaw
Director

For the Fiscal Year
July 1, 1985 to June 30, 1986

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STATE OF UTAH
UTAH STATE TAX COMMISSION

Heber M. Wells Office Building
160 East Third South
Salt Lake City, Utah 84134
Telephone (801) 530-6088

Norman H. Bangerter
Governor

Mark K. Buchi, Chairman
Gary C. Cornia, Commissioner
R. H. Hansen, Commissioner
Roger O. Tew, Commissioner

Clyde R. Nichols, Jr., Executive Director

January 12, 1987

Dear Governor, Legislators and Citizens of Utah:

We are pleased to present the Annual Report of the Utah State Tax Commission for Fiscal Year 1985-86. This report is a broad ranging view of the state taxes administered and collected by the Tax Commission. The Utah State Tax Commission has comprehensive responsibility either to collect or administer almost all of Utah's major revenue sources. These taxes include everything from individual income taxes to the inheritance tax, property taxes to proportional registration fees.

This report follows a similar format as in the previous two years. Our focus is to report the current and past collection data of the taxes under our jurisdiction. We have also included information on legislative and administrative rule changes for each major tax. Historical information relating to each tax is found in the appendix. We believe the information in this report will be of interest and benefit to government leaders and citizens alike in Utah.

The Organizational Overview provides highlights of the programs and priorities of the Tax Commission during the past fiscal year.

We appreciate the opportunity to share this report with you. We join with the management and staff of the Utah State Tax Commission in offering our continued service to the citizens of Utah.

Respectfully,

R. H. Hansen
Chairman

Joe B. Pacheco
Commissioner

Clyde R. Nichols, Jr.
Executive Director

Roger O. Tew
Commissioner

G. Blaine Davis
Commissioner

ORGANIZATIONAL OVERVIEW

ORGANIZATIONAL OVERVIEW

The Utah State Tax Commission is a constitutional body composed of four commissioners appointed by the Governor with Senate consent. The Governor designates one of the four commissioners as chairman. Commissioner terms are set by statute for four years with one term expiring each year. The commissioners appoint an executive director in consultation with the Governor and the Senate's consent. Salaries for the commissioners and executive director are set by the Legislature.

The Commission's primary responsibility is the administration and supervision of Utah's tax laws. Through the executive director, the Commission administers a department of over seven hundred staff members organized in seven divisions. The commissioners set policy and promulgate rules to guide the staff in interpreting and carrying out the state's tax statutes.

The Commission also functions as the State Board of Equalization to equalize real and personal property valuations. The board may issue orders to correct valuations on property that has been improperly assessed and hears appeals from decisions of county boards of equalization. In addition, the commissioners perform quasi-judicial functions in hearing formal and informal appeals, concerning centrally assessed properties, requests for waiver of penalty and interest, and sales tax license revocations.

Highlights of the 1986 Fiscal Year:

There were changes in the Tax Commission following the resignations of Mark Buchi, chairman, and Gary Cornia to pursue their careers in the private sector. Joe B. Pacheco and G. Blaine Davis were appointed to join Roger Tew and the new chairman, R. H. (Hal) Hansen on the Tax Commission.

A major revision of the Administrative Rules of the Tax Commission, as required by Governor Bangerter's Executive Order, was completed. This revision updated the rules to reflect statutory changes, deleted unnecessary rules and renumbered the rules to be uniform with the state's system.

A community relations director was hired. This is a new position that will coordinate media relations and press releases, as well as newsletters, brochures and other information going to the public.

The Internal Audit Office reorganization was completed with the hiring of an internal audit manager experienced in electronic data processing audit functions. The Internal Audit Office has also started management audits.

The Tax Commission and members of the Appeals Unit acted on approximately 2,200 appeals and expect to handle more next year. Although all appeals must be decided by the commissioners, many hearings are conducted by trained hearing officers. In addition, the commissioners reviewed and decided approximately 5,000 requests for waiver of penalty and interest imposed on late or deficient tax returns.

In carrying out provisions of the management plan, the executive director implemented the following changes:

Administration: The Administrative Division nearly doubled in size to keep pace with the administrative support functions of the department. Many of these personnel and functions were drawn from existing divisions. The budget and accounting functions were separated and a new personnel manager was hired to provide in-house expertise on personnel matters. Administrative managers have been placed in the Tax Commission's Ogden and Provo branch offices to coordinate administrative support.

Auditing: A new director of the Auditing Division was appointed and has put emphasis on audit selection as addressed by the Legislative Auditor. In keeping pace with the expanding workload of the division, 22 auditors, including 2 supervisors, were added to the staff. The division also transferred 5 employees who were not directly involved in audit functions to the Operations Division.

The division implemented a new roster system on tax assessment information to better manage the audit workflow. This system allows management to more precisely monitor individual procedures for cost effectiveness. It also greatly enhances staff efficiency.

Motor Vehicle: Several programs were initiated by the Motor Vehicle Division, including issuance of newly designed license plates. The "Ski Utah" plate brought an enthusiastic response from the motoring public, creating an increase in license plate replacements sales of 274.6 percent. The unique

Canyonland design, replacing all Utah Highway Patrol plates, had similar acceptance. The division is currently involved in testing a new front-end cash register system that will eventually provide daily communications on transaction and accounting data to a central location.

A new assistant director, who was hired to enhance management efficiency, is spearheading the division's involvement with the insurance audit that does a random selection of motor vehicle records to verify required insurance coverage in order to identify uninsured motorists. Now that the audit is operating as designed, a new front-line manager will administer this program.

Property Tax Division: The implementation of "Truth in Taxation" laws was the division's greatest challenge in 1986. A great deal of time was spent orienting county auditors, county assessors and other local governmental officials to the requirements of the new laws. Computerization of the audit and approval process significantly reduced the time and resources that would otherwise have been devoted to this function.

The division continues to improve and enhance its capabilities through automation. The use of portable computers for personal property auditing, computerization of appraisal and assessment functions in centrally assessed property, and automation of data collection in conjunction with the annual assessment/sales ratio study have increased the division's ability to perform quality work.

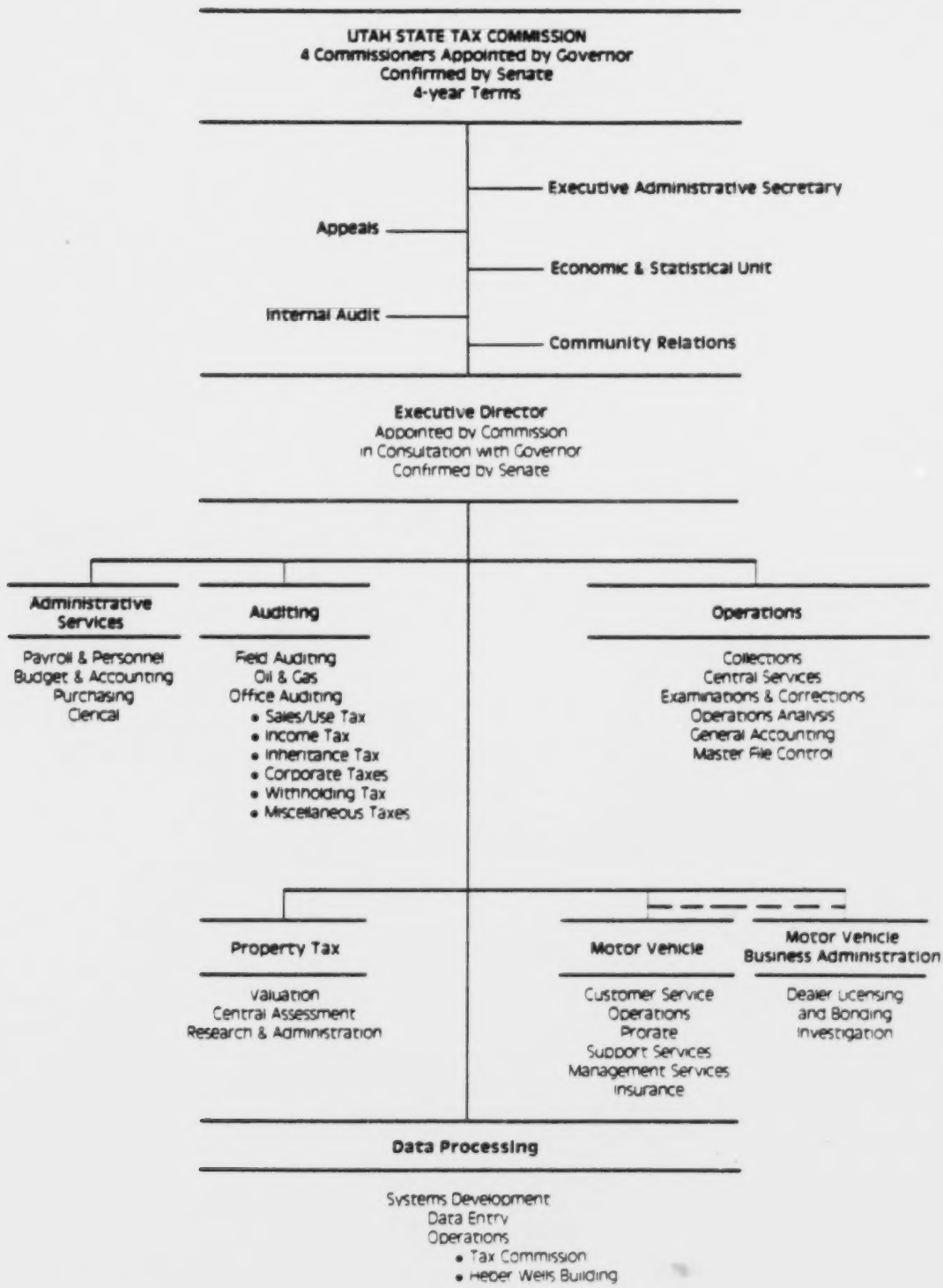
Operations Division: The purchase of document sorting, extracting and filming equipment has accounted for a 20 percent increase in productivity while reducing supplies and salary expenses by more than $100,000. A concentrated effort to modify the automated systems has enhanced the accurate timely billings for delinquent taxes. This, along with a restructuring of the collection section, has netted the collection of $34 million from delinquent taxpayers during the past fiscal year. In addition, the public has been served more efficiently by providing timely response to telephone calls and correspondence. Phones are now answered promptly, resulting in a 99 percent connection rate and the 75,000 pieces of correspondence received annually are being answered in a timely manner.

Motor Vehicle Business Administration: Automobile dealer and salesman files were automated along with dealer plate, impound yard, investigation, and temporary permit files. The automation allowed the division to transfer clerical positions into investigation, without sacrificing clerical productivity. Investigators were able to handle a 63 percent increase in caseload and still produce a 102 percent increase in criminal counts filed over fiscal year 1985. Several major auto theft rings were broken up and legislation was passed that will make it much easier to locate and prosecute violators of the state's odometer laws.

A major effort has been made to orient the work of the divisions into a team effort. Close coordination continues between the Property Tax and Audit Divisions to take advantage of auditors' skills to determine the income streams used in the valuation of mines, railroads and public utilities. Computer programs analyzing retail sales growth developed by the Economic and Statistical Unit have been modified to provide timely information to the Operations Division regarding large sales tax payers who fail to file returns as well as information regarding payments of bankrupt taxpayers. Additionally, personal property auditors are being trained to check for compliance with all tax laws when conducting field audits. Likewise, auditors from the Auditing Division are adding personal property to the ad valorem tax rolls during regular audits.

Notable progress has been made in the use of computer systems. Personal computers have increased auditor efficiency and plans have been made to expand this capability. Several new software systems are in various stages of design, programming and/or implementation. A system to control the progress of appeals and their status is operational in addition to a document control and tracking system. Some major systems will not be complete for about three years, but when these are finalized there will be a significant increase in efficiency and effectiveness.

This year a successful motivation and tempo has been established throughout the Tax Commission. Commission employees have a better knowledge of the procedures necessary to perform their jobs in a productive and professional manner and they are also receiving recognition from management for exemplary performance. Emphasis will continue to be given to employee training programs as well as the special recognition of outstanding job performance as a means of enhancing the efficiency and effectiveness of employees in the Tax Commission.


UTAH STATE TAX COMMISSION
4 Commissioners Appointed by Governor
Confirmed by Senate
4-year Terms
Executive Administrative Secretary
Appeals
Economic & Statistical Unit
Internal Audit
Community Relations
Executive Director
Appointed by Commission
in Consultation with Governor
Confirmed by Senate
Administrative Services
Payroll & Personnel
Budget & Accounting
Purchasing
Clerical
Auditing
Field Auditing
Oil & Gas
Office Auditing
• Sales/Use Tax
• Income Tax
• Inheritance Tax
• Corporate Taxes
• Withholding Tax
• Miscellaneous Taxes
Operations
Collections
Central Services
Examinations & Corrections
Operations Analysis
General Accounting
Master File Control
Property Tax
Valuation
Central Assessment
Research & Administration
Motor Vehicle
Customer Service
Operations
Prorate
Support Services
Management Services
Insurance
Motor Vehicle Business Administration
Dealer Licensing and Bonding Investigation
Data Processing
Systems Development
Data Entry
Operations
• Tax Commission
• Heber Wells Building

TAX COMMISSION PRODUCTIVITY STATISTICS

Net Collections vs. Cost of Administration

Fiscal Year	Net State and Local Collections by the Tax Commission	Tax Commission Expenditures[1]	Percentage Cost of Administration
1973	$ 360,034,728	$ 4,010,000	1.114
1974	370,083,100	4,587,000	1.239
1975	413,171,235	5,137,000	1.243
1976	505,778,839	6,328,000	1.251
1977	572,520,768	7,371,000	1.287
1978	655,843,556	8,326,000	1.270
1979	757,907,449	9,678,000	1.277
1980	847,947,488	10,306,000	1.215
1981	916,977,915	11,761,000	1.283
1982	1,030,726,263	12,911,000	1.253
1983	1,052,514,775	15,560,000	1.478
1984	1,315,000,497	17,371,000	1.321
1985	1,449,342,670	19,297,300[2]	1.331
1986	1,498,499,144	19,555,200[2]	1.305

[1]Excluding Local Valuation and Personal Property divisions since they collect property taxes which are not included in the "Net State and Local Collections" column.

[2]As of fiscal year 1985 the Audit Division began assessing and auditing mine occupation taxes. Therefore, the entire property tax division's expenditures are excluded from this figure.

Population Per Tax Commission Employee

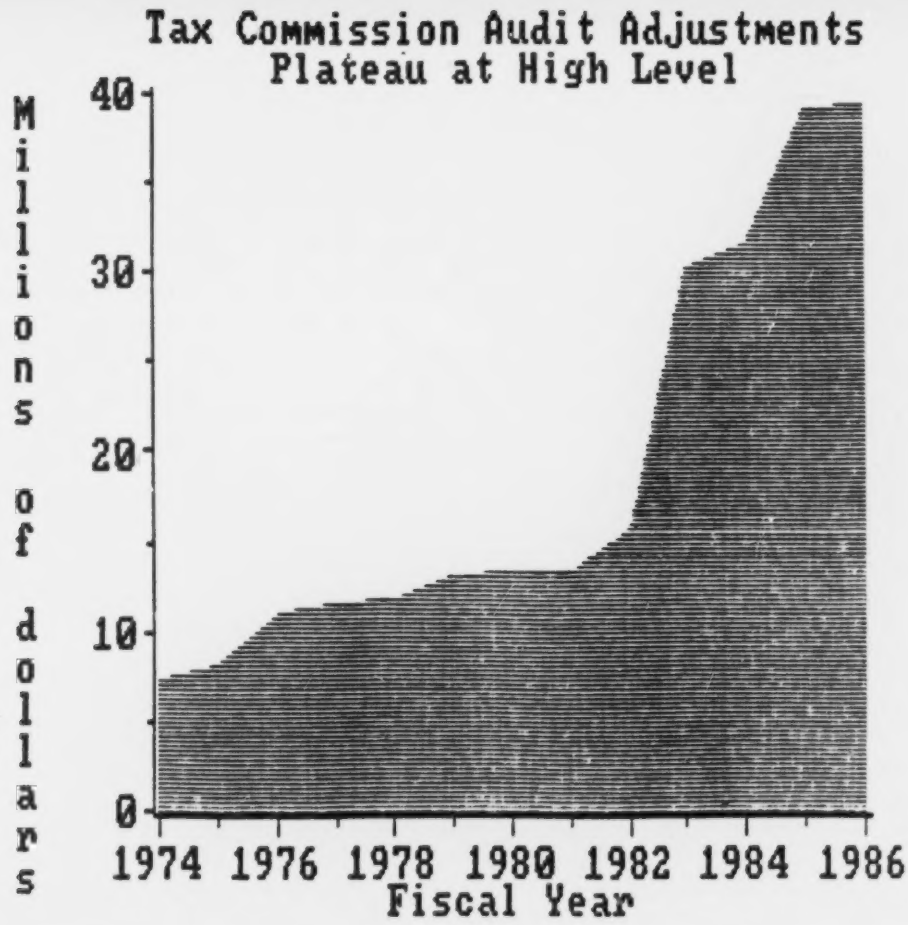
Fiscal Year	Tax Commission FTEs[1] Except Local Valuation and Personal Property	Utah Population	Population per FTE
1973	397	1,137,000	2,955
1974	418	1,167,000	2,792
1975	428	1,193,000	2,787
1976	459	1,223,000	2,664
1977	471	1,263,000	2,682
1978	492	1,308,000	2,659
1979	479	1,364,000	2,848
1980	495	1,416,000	2,861
1981	479	1,474,000	3,077
1982	483	1,520,000	3,147
1983	486	1,560,000	3,210
1984	494	1,587,000	3,214
1985	533	1,613,000	3,026
1986	587	1,666,000	2,838

[1]FTEs (Full Time Equivalents) are the number of full-time positions for which people are employed by the state.

Population Per Audit Division FTEs

Fiscal Year	Audit Division FTEs [1]	Utah Population	Population per FTE [1]
1973	93	1,137,000	12,226
1974	95	1,167,000	12,284
1975	92	1,193,000	12,967
1976	96	1,223,000	12,740
1977	96	1,263,000	13,156
1978	94	1,308,000	13,915
1979	91	1,364,000	14,989
1980	91	1,416,000	15,560
1981	90	1,474,000	16,378
1982	89	1,520,000	17,079
1983	89	1,560,000	17,528
1984	98	1,587,500	16,199
1985	109	1,613,000	14,798
1986	113	1,666,000	14,743

[1] FTE (Full Time Equivalents) are the number of full-time positions for which people are employed by the state.



COMPARATIVE REPORT OF AUDIT ADJUSTMENTS[a]
FISCAL YEARS 1980, 1982, 1983, 1984 AND 1985

TYPE OF TAX	1982	1983	1984	1985	1986
Beer	$ 24,044	$ 14,291	$ 21,596	$ 14,254	31,030
Cigarette and Tobacco	2,224	0	480	0	44,825
Corporate Franchise	2,931,160	2,363,753	3,347,877	10,098,366	13,405,362
Individual Income	5,106,280	10,928,794	12,300,029	13,237,539	6,196,925
Inheritance	[b]	125,048	155,506	412,886	139,219
Insurance	28,329	86,211	114,985	107,237	130,005
Motor Fuel	362,400	498,900	608,598	775,107	889,999
Sales and Use Tax	6,914,400	15,128,361	11,189,868	10,817,328	15,856,799
Special Fuel	209,866	691,931	77,431	44,011	39,573
Transient Room	987	0	0	0	0
Self Insurers	[c]	51,780	1,334	0	0
Mine Occupation Tax	[c]	2,387	286,289	2,792,058	1,370,435
Conservation Tax	[c]	1,725	10,849	117,810	92,472
State Royalties	[c]	141,533	0	487,648	145,750
Federal Royalties (State Share)	[c]	177,183	3,469,248	367,584	1,110,672
Total Adjustments	$15,579,670	$30,211,896	$31,674,091	$39,271,828	39,453,066

[a] Audit adjustments for 1986 include refund audits (about 1.4 percent) and deficiency assessments (98.6 percent).

[b] Inheritance Tax deficiencies incorporated under Individual Income Tax.

[c] Not audited by Audit Division.

[d] Mineral withholding included in income tax audits.

TAX COMMISSION EXPENDITURES

	1984-85	1985-86	Percentage Increase (Decrease)
ADMINISTRATIVE SERVICES			
Salaries and Benefits	$ 9,010,600	$ 10,889,200	20.8
Travel expense	235,800	252,700	7.2
D.P. costs (devl, maint, prod)	1,070,100	2,092,500	95.5
Other Current Expense	1,577,700	2,138,500	35.5
Capital Outlay	1,200,200	$ 717,500	(40.2)
Total	$ 13,094,400	$ 16,090,400	22.9
State Funds	9,817,400	12,354,900	25.8
Department Collections	3,277,000	3,735,500	14.0
Total	$ 13,094,400	$ 16,090,400	22.9
FTEs	356.7	404.2	13.3
MOTOR VEHICLE ADMINISTRATION			
Salaries and Benefits	$ 3,451,400	$ 3,595,500	4.2
Travel Expenses	39,900	21,500	(46.1)
D.P. Costs (maint, prod, rent)	685,000	666,600	(2.7)
Other Current Expense	1,776,100	2,398,100	35.0
Capital Outlay	250,400	55,400	(77.9)
Total	$ 6,202,800	$ 6,737,100	8.6
State Funds	$ 4,837,700	$ 5,178,800	7.1
Department Collections	486,700	494,000	1.5
Restricted Funds LPTF	878,400	1,064,300	21.2
Total	$ 6,202,800	$ 6,737,100	8.6
FTEs	186.4	182.9	1.9
PROPERTY ASSESSMENT			
Salaries and Benefits	$ 1,734,000	$ 2,100,900	21.2
Travel Expenses	116,900	71,500	(38.8)
D.P. Costs (maint, prod, rent)	510,900	280,200	(45.2)
Other Current Expense	433,200	278,300	(35.8)
Capital Outlay	198,100	7,900	(96.0)
Total	$ 2,993,100	$ 2,738,800	(8.5)
State Funds	2,819,400	2,591,400	(8.1)
Department Collections	173,700	147,400	(15.1)
Total	$ 2,993,100	$ 2,738,800	(8.5)
FTEs	61.3	69.3	13.1
GRAND TOTAL EXPENDITURES	$ 22,290,400	$ 25,566,300	14.7
GRAND TOTAL FTEs	604.4	656.4	8.6

OVERVIEW OF COLLECTION AND DISTRIBUTION OF REVENUE

OVERVIEW OF COLLECTION AND DISTRIBUTION OF REVENUE

Summaries of historical data are useful in estimating future revenues and analyzing impacts of past legislation, as well as being indicative of how the economy fared. Figure 1 in this section shows the distribution of state revenues among the major funds. Table 1 compares major sources of revenue collected by the Tax Commission for the past ten years. Figure 2 charts the percentage of revenues collected by major funds from each tax source. Individual income, sales and use, and motor fuel taxes dominate the four major funds. Table 2 separates gross from net collections, identifying refunds and adjustments. Refunds are a major factor in estimating the individual and corporate income (franchise) taxes. Finally, Table 3 lists Utah population by county in order to assist researchers in computing per capita tax collection data.

Figure 1

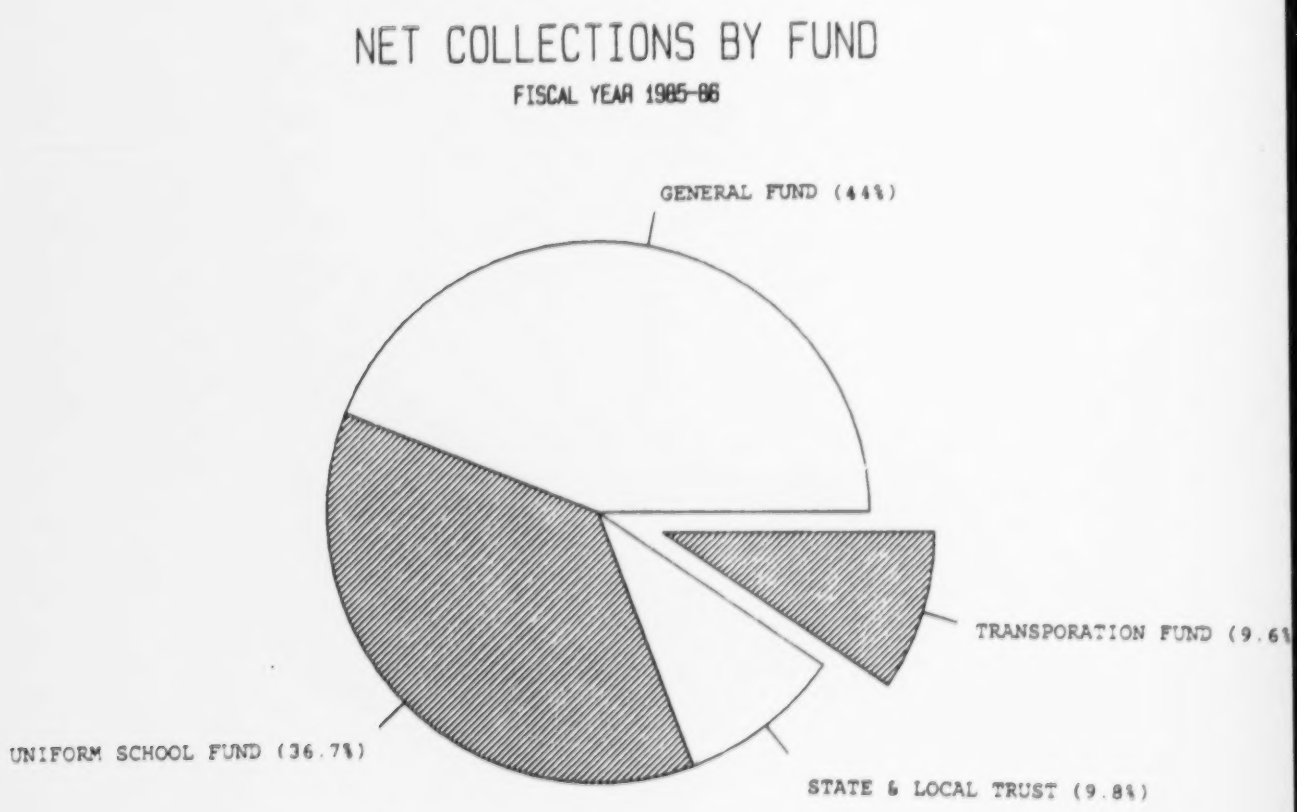


Figure 2

NET COLLECTIONS BY TAX COMMISSION

BY MAJOR FUND & SOURCE FY 1985-86

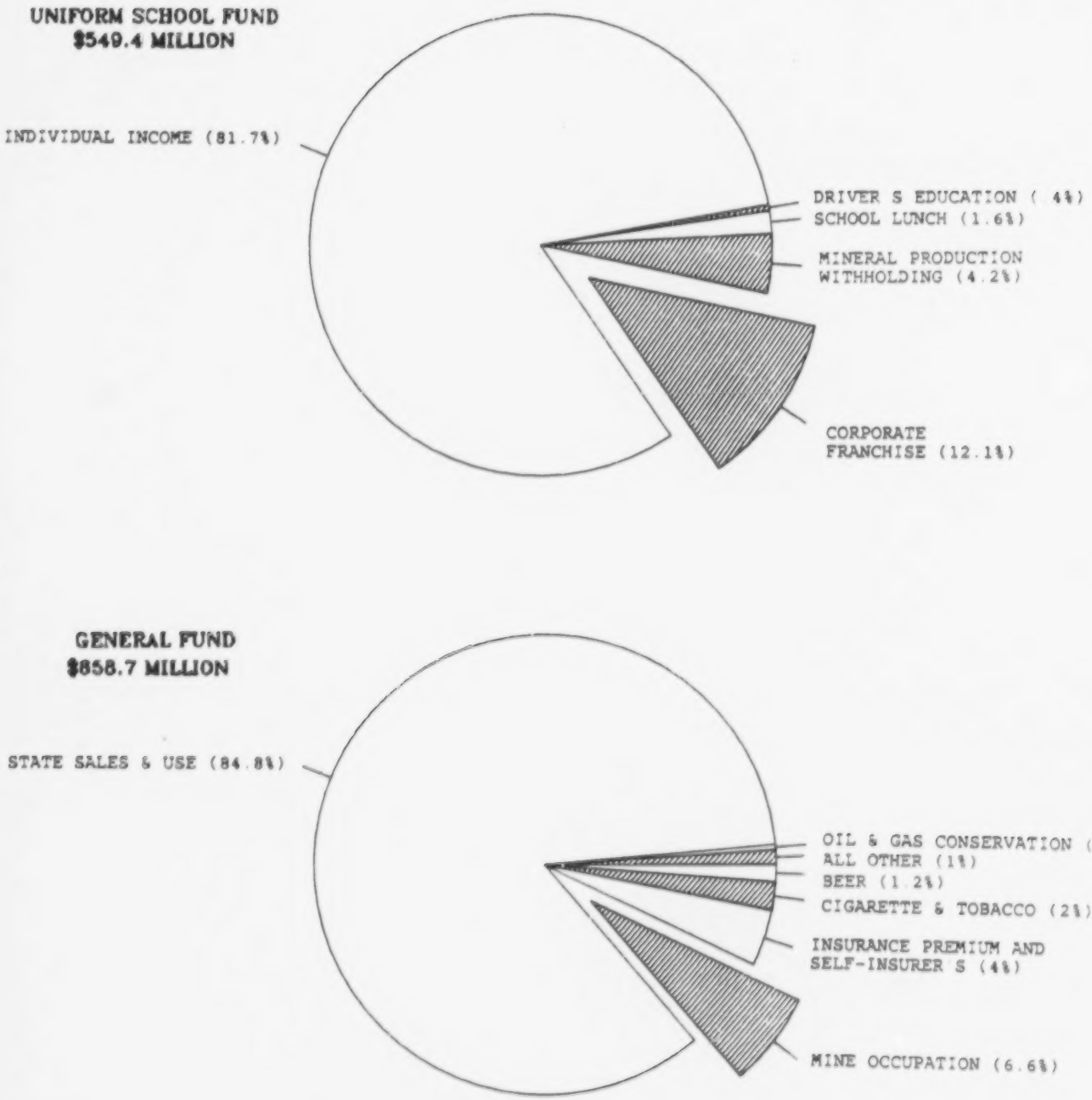


Figure 2 (continued)

NET COLLECTIONS BY TAX COMMISSION

BY MAJOR FUND & SOURCE FY 1985-86

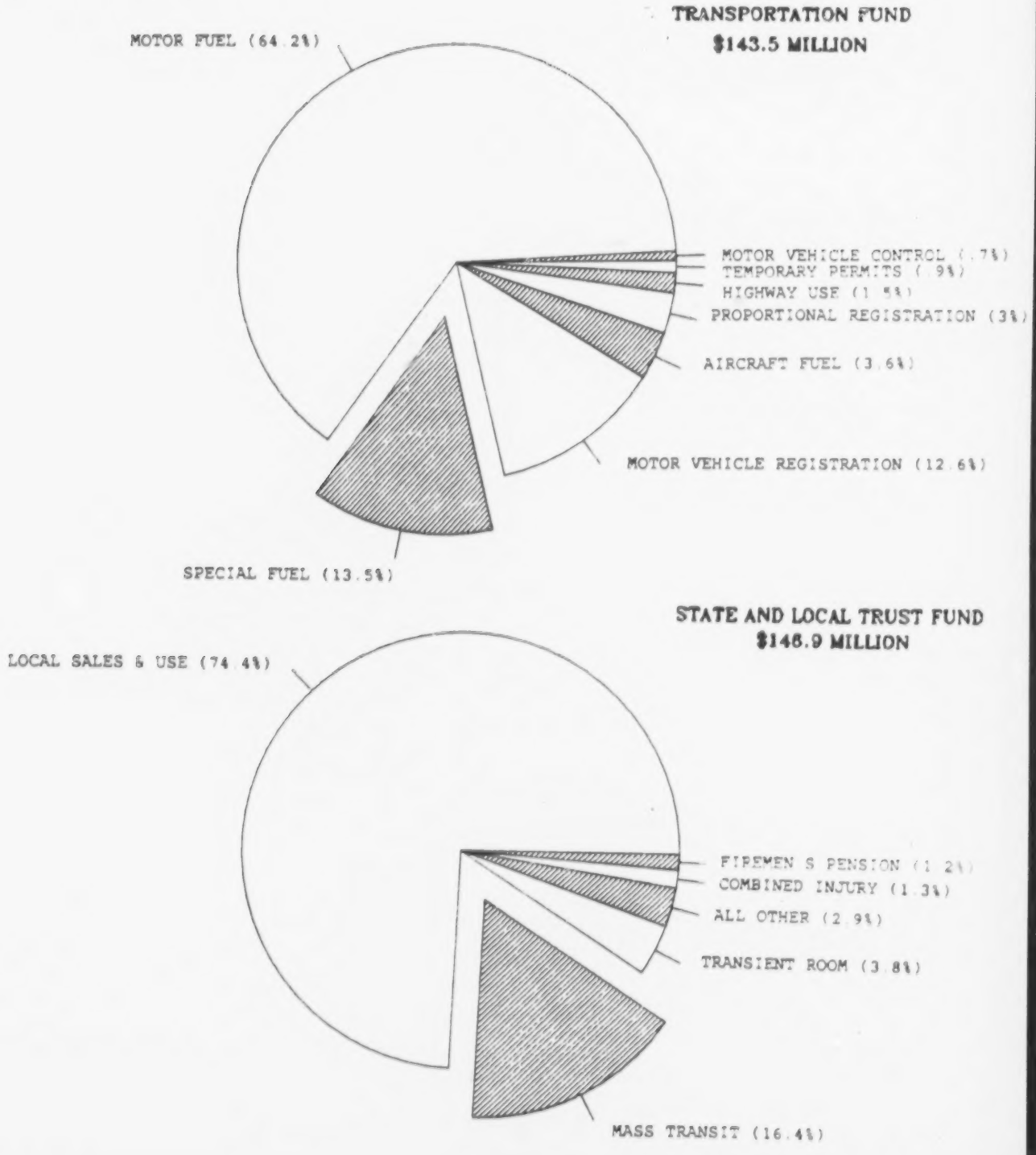


Table 1

TEN YEAR SUMMARY OF NET TAX COLLECTIONS
FISCAL YEARS 1977 THROUGH 1986

	1977	1978	1979	1980	1981
Individual Income Tax	$ 158,268,002	$ 183,893,615	$ 225,955,596	$ 265,327,485	$294,947,280
Corporation Franchise Tax	24,866,694	29,448,490	32,874,065	40,377,089	40,667,112
Cigarette and Tobacco Tax	7,712,867	8,003,201	8,242,742	10,271,242	11,293,370
Inheritance Tax	5,564,283	4,054,945	1,423,243	1,694,934	2,045,622
Insurance Tax	10,098,434	11,917,410	13,452,007	14,718,258	15,777,757
Mine Occupation Tax	8,489,036	8,446,277	8,423,221	9,821,081	14,757,130
Sales and Use Tax (State)	225,793,595	257,988,280	288,602,629	320,453,903	347,382,326
Motor Fuel Tax	45,694,373	48,808,152	61,371,556	60,451,305	56,567,749
Motor Vehicle Reg. Fund	9,254,984	9,831,087	10,335,951	10,356,159	10,329,209
Special Fuel Tax	6,865,182	7,391,145	9,851,605	10,469,670	10,107,098
Uniform Local Sales and Use Tax	42,148,484	49,177,918	55,949,450	62,736,929	67,002,776
Local Transit Authority Tax	19,560,527	11,170,144	12,807,371	14,324,414	15,088,745
All Other State and Local Taxes Collected (Net)	18,204,307	20,712,892	28,618,013	26,945,019	31,011,741
TOTALS	$572,520,768	$655,843,556	$757,907,449	847,947,488	$916,977,915

	1982	1983	1984	1985	1986
Individual Income Tax	$ 331,139,396	$ 347,976,960	$ 390,912,919	$ 435,509,993	$ 454,289,507
Corporation Franchise Tax	40,894,065	33,762,545	53,226,125	65,918,325	84,048,028
Cigarette and Tobacco Tax	11,164,965	13,291,644	12,863,795	13,183,929	13,134,473
Inheritance Tax	4,514,081	1,976,717	3,120,730	4,786,014	4,725,406
Insurance Tax	21,493,820	18,012,496	19,989,973	22,262,350	26,077,060
Mine Occupation Tax	20,694,158	19,433,070	36,242,720	46,880,361	43,796,980
Sales and Use Tax (State)	385,260,241	388,770,883	526,158,395	555,414,779	558,580,909
Motor Fuel Tax	67,733,812	68,697,076	68,978,640	89,337,163	92,164,304
Motor Vehicle Reg. Fund	10,795,624	16,512,357	17,229,087	17,537,808	18,103,762
Special Fuel Tax	12,672,251	12,637,102	14,448,900	17,790,558	19,368,750
Uniform Local Sales and Use Tax	75,053,672	75,552,049	104,750,161	107,977,933	109,329,460
Local Transit Authority Tax	16,306,933	16,873,281	21,366,312	21,701,966	24,033,505
All Other State and Local Taxes Collected (Net)	33,003,245	39,018,596	45,647,828	51,041,491	50,847,000
TOTALS	$1,030,726,263	$1,052,514,776	$1,314,935,585	1,449,342,670	1,498,499,144

*revised

Table 2

TAX COLLECTIONS AND FUND DISTRIBUTION
FISCAL YEARS 1984-85 AND 1985-86

SOURCE AND DISTRIBUTION	1985 Gross Collections	1985 Refunds and Adjustments	1985 Net Available for Distribution	1986 Gross Collections	1986 Refunds and Adjustments	1986 Net Available for Distribution	Absolute Increase or (Decrease)	Percentage Increase or (Decrease)
UNIFORM SCHOOL FUND:								
Individual Income Tax	$509,792,423	$78,674,732	$431,117,691	$538,729,092	$89,764,525	$448,964,567	$17,846,876	4.1%
Corporation Franchise Tax	$69,925,786	$17,735,215	$52,190,571	$84,170,515	$17,720,235	$66,450,280	$14,259,709	27.3%
School Lunch Tax	$8,671,694	$0	$8,671,694	$8,781,328	$0	$8,781,328	$109,634	1.3%
Driver's Education Tax	$2,275,214	$388	$2,274,826	$2,301,711	$496	$2,301,215	$26,389	1.2%
Mineral Production Withholding Tax	$18,120,856	$0	$18,120,856	$22,923,678	$992	$22,922,686	$4,802,630	26.5%
TOTAL	$608,785,173	$96,410,335	$512,374,838	$656,906,324	$107,486,248	$549,420,076	$37,045,238	7.2%
GENERAL FUND:								
Sales and Use Tax--State	$559,461,070	$4,046,291	$555,414,779	$563,526,110	$4,945,201	$558,580,909	$3,166,130	0.6%
Beer Taxes	$8,137,908	$8,008	$8,129,900	$7,920,346	$2,017	$7,918,329	($211,571)	-2.6%
Cigarette & Tobacco Tax	$13,456,053	$272,124	$13,183,929	$13,386,010	$251,537	$13,134,473	($49,456)	-0.4%
Inheritance Tax	$4,866,385	$80,291	$4,786,014	$4,789,236	$63,830	$4,725,406	($60,608)	-1.3%
Insurance Premium & Self-Insurer's Tax	$22,443,882	$181,532	$22,262,350	$26,497,924	$420,864	$26,077,060	$3,814,710	17.1%
Mine Occupation Tax	$47,208,160	$327,799	$46,880,361	$43,904,115	$107,135	$43,796,980	($3,083,381)	-6.6%
Motor Vehicle Business Administration Fee	$690,282	$205	$690,077	$699,337	$0	$699,337	$9,260	1.3%
Boat Registrations	$261,189	$111	$261,078	$276,307	$122	$276,185	$15,107	5.8%
Prepaid Sales and Use Tax Construction Account	$2,652,000	$0	$2,652,000	$942,862	$0	$942,862	($1,709,138)	-64.4%
Oil & Gas Conservation Tax	$2,503,563	$30,297	$2,473,266	$2,297,692	($15,803)	$2,313,495	($159,771)	-6.5%
Snowmobile & Off-Highway Vehicle Registrations	$203,474	$50	$203,424	$212,652	$95	$212,557	$9,133	4.5%
Parks Admission & Use Fees	$105	$0	$105	$0	$0	$0	($105)	-100.0%
TOTAL	$661,883,991	$4,946,708	$656,937,283	$664,452,591	$5,774,998	$658,677,593	$1,740,310	0.3%
TRANSPORTATION FUND:								
Motor Fuel Tax	$89,429,363	$92,200	$89,337,163	$92,290,400	$126,096	$92,164,304	$2,827,141	3.2%
Motor Vehicle Registration Fund	$17,549,359	$11,551	$17,537,808	$18,114,964	$11,202	$18,103,762	$565,954	3.2%
Special Fuel Tax	$17,819,237	$28,679	$17,790,558	$19,457,818	$89,068	$19,368,750	$1,578,192	8.9%
Temporary Permit Fee	$1,407,775	$720	$1,407,055	$1,271,017	$810	$1,270,207	($136,848)	-9.7%
Motor Vehicle Control Fee	$1,007,386	$72	$1,007,314	$1,014,727	$263	$1,014,464	$7,150	0.7%
Proportional Registration Fee	$3,863,739	$12,651	$3,851,088	$4,339,082	$7,281	$4,331,801	$480,713	12.5%
Highway Use Tax	$2,026,029	$0	$2,026,029	$2,172,214	$1,192	$2,171,022	$144,993	7.2%
Aircraft Fuel Tax	$4,441,064	$0	$4,441,064	$5,126,479	$3,253	$5,123,226	$682,162	15.4%
TOTAL	$137,543,952	$145,873	$137,398,079	$143,786,701	$239,165	$143,547,536	$6,149,457	4.5%

TAX COLLECTIONS AND FUND DISTRIBUTION
FISCAL YEARS 1984-85 AND 1985-86

SOURCE AND DISTRIBUTION	1985 Gross Collections	1985 Refunds and Adjustments	1985 Net Available for Distribution	1986 Gross Collections	1986 Refunds and Adjustments	1986 Net Available for Distribution	Absolute Increase or (Decrease)	Percentage Increase or (Decrease)
STATE AND LOCAL TRUST FUND								
LOCAL TAX COLLECTIONS:								
Uniform Local Sales & Use	$108,736,550	$758,617	$107,977,933	$110,295,085	$965,545	$109,329,460	$1,351,527	1.3%
Transient Room Tax	$4,929,611	$3,681	$4,925,930	$5,569,118	$4,060	$5,565,058	$639,128	13.0%
Transit Authority Tax	$21,817,559	$115,593	$21,701,966	$24,191,065	$157,560	$24,033,505	$2,331,539	10.7%
Resort Community Tax	$867,281	$376	$866,905	$1,181,623	$1,537	$1,180,086	$313,181	36.1%
SUBTOTAL	$136,351,001	$878,267	$135,472,734	$141,236,811	$1,128,702	$140,108,109	$4,635,375	3.4%
TRUST & AGENCY FUND:								
Car & Bus Tax	$1,175,935	$2,720	$1,173,215	$1,173,055	$1,050	$1,172,005	($1,210)	-0.1%
Firemen's Pension Fund	$1,431,593	$0	$1,431,593	$1,704,221	$0	$1,704,221	$272,628	19.0%
Cash Bonds	$239,149	$220,518	$18,631	$8,000	$2,000	$6,000	($12,631)	-67.8%
Tax Commission Suspense	$6,293,366	$6,176,467	$116,899	$5,517,970	$5,878,180	($360,210)	($477,109)	-408.1%
Combined Injury & Benefit Fund	$2,477,847	$0	$2,477,847	$1,939,935	$0	$1,939,935	($537,912)	-21.7%
Boat Fuel Tax	$753,116	$0	$753,116	$1,012,197	$0	$1,012,197	$259,081	34.4%
Ad Valorem Tax Withholding	$180,982	$0	$180,982	$41,430	$168,377	($126,947)	($307,929)	-170.1%
SUBTOTAL	$12,551,988	$6,399,705	$6,152,283	$11,396,808	$6,049,607	$5,347,201	($805,082)	-13.1%
DEDICATED CREDITS:								
Reflectorized Plate Fee	$760,824	$71	$760,753	$1,168,012	$108	$1,167,904	$407,151	53.5%
Driving Under the Influence Impoundment Fee	$246,825	$125	$246,700	$231,100	$375	$230,725	($15,975)	-6.5%
SUBTOTAL	$1,007,649	$196	$1,007,453	$1,399,112	$483	$1,398,629	$391,176	38.8%
TOTAL	$149,910,638	$7,278,168	$142,632,470	$154,032,731	$7,178,792	$146,853,939	$4,221,469	3.0%
GRAND TOTAL	$1,558,123,754	$108,781,084	$1,449,342,670	$1,619,178,347	$120,679,203	$1,498,499,144	$49,156,474	3.4%

Table 3

POPULATION BY COUNTY

	Census 1970	Census 1980	July 1, 1984 Est.	July 1, 1985 Est.[r]	July 1, 1986 Est.[p]
Beaver	3,800	4,378	5,150	5,050	4,950
Box Elder	28,129	33,222	35,800	36,600	37,300
Cache	42,331	57,176	65,600	66,700	67,800
Carbon	15,647	22,179	23,700	23,400	23,000
Daggett	666	769	750	700	700
Davis	99,028	146,540	166,000	170,000	175,000
Duchesne	7,299	12,565	14,800	14,700	14,300
Emery	5,137	11,451	12,400	11,800	11,800
Garfield	3,157	3,673	3,950	4,050	4,050
Grand	6,688	8,241	7,650	7,050	6,850
Iron	12,177	17,349	19,300	19,400	19,500
Juab	4,574	5,530	6,150	6,250	5,800
Kane	2,421	4,024	4,500	4,700	4,800
Millard	6,988	8,970	13,500	14,200	13,600
Morgan	3,983	4,917	5,350	5,450	5,500
Piute	1,164	1,329	1,500	1,550	1,550
Rich	1,615	2,100	2,150	2,100	2,050
Salt Lake	458,607	619,066	678,000	689,000	698,000
San Juan	9,606	12,253	12,800	12,500	12,700
Sanpete	10,976	14,620	17,000	16,900	16,500
Sevier	10,103	14,727	16,100	16,200	15,800
Summit	5,879	10,198	12,200	12,400	12,700
Tooele	21,545	26,033	28,200	28,300	28,100
Uintah	12,684	20,506	24,500	24,000	23,000
Utah	137,776	218,106	247,000	250,000	253,000
Wasatch	5,863	8,523	9,200	9,200	9,450
Washington	13,669	26,065	32,600	35,700	39,100
Wayne	1,483	1,911	2,150	2,100	2,100
Weber	126,278	144,616	155,000	155,500	157,000
TOTAL	1,059,273	1,461,037	1,623,000	1,645,000	1,666,000

r=revised
p=preliminary

Source: Utah Population Estimates Committee.

REPORT OF THE ECONOMIC AND STATISTICAL UNIT

ANNUAL REPORT OF THE ECONOMIC AND STATISTICAL UNIT

The Economic and Statistical Unit of the Tax Commission compiles and publishes statistical reports reflecting the history of tax revenues in Utah and also projects future tax revenues based on models and simulations. These reports are prepared and published under the general powers and duties granted to the Tax Commission by the Legislature to provide information that will assist efforts to equalize the burden of taxation in the state.[1]

Several major research reports were published in fiscal year 1985-86. The first of these reports, 1986 Forecast Utah Retail Sales, Services and Business Equipment Purchases, utilized an econometric model constructed by the Economic & Statistical Unit to forecast taxable retail sales, services and business equipment purchases in Utah. The second publication, Initial Tax Burdens on Business and Households in Ten Western States, 1984-85, analyzes major state and local tax burdens paid by business and households in ten of the western states. The third study, Federal Tax Reform in Utah, analyzes the impact of impending federal tax code changes on Utah. A fourth report, Utah Statistics of Income Return Year 1984, was also completed this year. This report compiles data from IRS records of taxpayers with Utah addresses who filed 1984 federal returns (refer to the individual income tax section of this report).

[1] §59-5-46(21), Utah Code Ann. 1953

INITIAL TAX BURDENS ON BUSINESS AND HOUSEHOLDS IN TEN WESTERN STATES

This biennial study examined the burden of major state taxes on businesses and households in Arizona, California, Colorado, Idaho, Montana, New Mexico, Oregon, Utah, Washington and Wyoming during 1984-85. Nevada was excluded since a significant portion of their tax revenue is derived from the gambling industry, much of which is passed on to individuals living outside the state. The report focused primarily on major taxes (property, income, general and selective sales, unemployment and severance), though brief attention was paid to smaller taxes. Selective sales taxes such as motor fuel, tobacco, liquor, insurance premium, and public utility taxes were included with major taxes since revenue collections from this source are often significant. In addition, this year, local sales taxes were included in the study.

Since determination of final incidence is often difficult, this study dealt primarily with initial tax burdens (who initially pays the tax). One assumption implicit in the methodology is that the extent and composition of tax shifting is uniform throughout the western states studied. Tax shifting can play a significant role, especially in states that are heavily dependent upon natural resources. These states are often able to shift severance and property taxes on to nonresidents.

The distribution of taxes between business and households was analyzed based on data obtained from Department of Commerce, Bureau of the Census, other states' revenue departments or tax commissions, and annual reports.

The study ranked Utah sixth among the western states with 41.2 percent of major taxes paid by business. Ahead of Utah were, in descending order, Wyoming (highest), Montana, and New Mexico (all natural resource states), Washington and Arizona.

Utah, however, ranked first in household taxes, both in terms of tax per household and effective tax rates (which take into account household income). Utah's tax per household was $2,480, 29 percent above the western states' average of $1,926. Other states ranking above the average were California, Colorado, Arizona and Oregon (in descending order of rank). When household income is taken into account, Utah still ranked first with an effective tax rate of 7.27 percent of income, 33 percent above average.

Following Utah was Oregon (20 percent above average), Arizona, Colorado, Idaho and California. As expected, high yield severance tax states, which are able to pass off more of their household tax burden to nonresidents, had both low household taxes and effective tax rates. Washington also had low household taxes and effective tax rates, primarily because of its reliance on the business and occupation tax, in lieu of the personal income tax.

Utah's high household taxes come as no surprise, given the demographic composition of its population. The average age in Utah is younger than other western states which has two effects: 1) a smaller proportion of taxpayers to total population and 2) a greater demand for infrastructure, particularly education. In addition, Utah had the highest average number of persons per household (3.25), which means that average annual household income, which in Utah was only $34,109 (4 percent below average), must support more people.

1986 FORECAST UTAH RETAIL SALES, SERVICES AND BUSINESS EQUIPMENT PURCHASES

The Economic & Statistical Unit, using an econometric model constructed in 1984, forecasts taxable retail sales, services and business equipment purchases in several key sectors of the Utah economy. The model performed fairly well in 1984. The 12 percent growth forecast by the model was only 2.7 percent less than actual 1984 growth of 14.7 percent. Seasonal adjustment factors, the Utah misery index (Utah unemployment plus U.S. inflation) and projected Intermountain Power Project expenditures were incorporated into the 1985 model. Given these adjustments, the model forecast a dramatic slowdown in 1985 retail sales, services and business equipment purchases. Overall a 3.4 percent growth rate was forecast, a 1.1 percent overestimate of actual growth of 2.3 percent. This was largely due to our overestimate of taxable services which grew at only 3.2 percent in 1985 (15.3 percent growth was forecast by our model).

For 1986 the model forecasts a 5.5 percent rate of growth in Utah retail sales (with consumer price increases of 2.5 percent and real retail sales of 3 percent). Business equipment purchases and utility sales are expected to decline by about 2 percent in 1986. Declines in this area come from Utah's "primary industries," legislated exemptions which have narrowed the tax base and commodity price deflation. Taxable services (admissions to places of amusement, room rents and services performed on tangible personal property) are expected to rise by 10 percent in 1986.

Since complete information on actual performance for calendar year 1986 is not yet available, we are unable to evaluate the success of the model in predicting retail sales, services and business equipment purchases for all four quarters. So far, however, taxable sales are not performing as well as our 5.5 percent forecast. During the first quarter of 1986, retail sales grew by only 3.6 percent compared with predicted growth rates of 8 percent. Particularly weak sales occurred in the motor vehicle category which actually fell by 1.8 percent (they were expected to increase by 9.7 percent). Taxable services, which were expected to increase by 3.8 percent, declined by 4 percent. Business equipment purchases declined 11.5 percent. A decline of 7.6 percent had been forecast. Total sales, services, and business equipment purchases fell 3.1 percent in the first quarter compared with the 1 percent increase forecast by our model.

Second quarter 1986 total retail sales, services and business equipment purchases declined by 1 percent instead of increasing by 5 percent as predicted. A substantial overestimation occurred in taxable services, which declined by 5.6 percent. The model had forecast a 14.5 percent growth rate for this sector. Retail sales were somewhat slower than expected. Actual retail sales of 2.9 percent were 3.7 percent lower than that forecast. In this sector an overestimation of 8 percent occurred in motor vehicle sales. Business equipment purchases, which were expected to rise slightly at 0.5 percent, fell by more than 7 percent.

Third quarter, 1986 data indicate that total retail sales, services and business equipment purchases did not grow the anticipated 4 percent. Instead, a zero growth rate was reported for this quarter. The retail sales sector, however, grew by 7.2 percent, indicating that we were a bit pessimistic in our estimate of 3.2 percent. Major overestimations occurred in the service and business equipment sectors. Services only grew by 2.1 percent, 13.8 percent lower than expected. Business equipment purchases were down 12.6 percent, compared to our forecast for 1.7 percent growth.

FEDERAL AND STATE INCOME TAX REFORM

Income tax reform, at both the federal and state levels, will have a significant impact on Utah taxpayers over the next several years. Though reform will have differential impacts according to each individual's unique profile, for most taxpayers, federal taxes will fall while state taxes will increase. At the federal level, low income taxpayers will pay less taxes due to increases in the "poverty level," the income level below which no taxes are paid. The poverty level is the sum of the standard deduction and personal exemption amounts a taxpayer is allowed.

I. Statewide Results

The Economic and Statistical Unit, using a sample of over 10,000 taxpayers, simulated the effect that federal income tax reform will have on Utahns. It is estimated that federal income tax reform will save Utahns $156 million in 1987 and $189 million in 1988. If no legislative action is taken, taxpayers' state income tax liability will rise due to lower adjustments and deductions from income and from lower federal taxes paid. Our model estimates that state revenues will increase by $64 million in 1987-88 from federal reform. For the taxpayer, the net result of federal reform will be an increase in take-home-pay of $92 million in 1987 and $119 million in 1988 (Table 4).

These figures reflect our best estimate of the way the major elements of reform will influence taxpayers as well as our assumptions about economic growth and employment. For budgeting purposes, more cautious views could warrant reducing these figures by $10 million.

II. Typical Taxpayer Results

The large taxpayer sample we use for our analysis permits us to assess the impact on typical Utahns according to their adjusted gross income (AGI). Our typical taxpayers do not represent a hypothetical individual, as in most press reports, but an actual average of Utah taxpayers by AGI. For example, on Table 5 the family with an adjusted gross income of $22,494 represents all families with an AGI between $20,000 and $25,000.

In addition, this typical family has 3.77 exemptions, $6,297 in deductions and $1,242 in federal taxes. This may not be as "neat" as a hypothetical family, but it is more representative of average Utah taxpayers in this income group.

The estimates on Table 5 also report the impact of federal tax reform on various AGI groups. The total effect of federal tax reform is somewhat less than the change in federal taxes since current law essentially makes the state a "partner" in paying taxes by allowing taxpayers to deduct state taxes as a compensation for federal taxes paid. Since most taxpayers pay less federal taxes under reform, the cost to the state and benefit to the individual of that "partnership" is reduced.

III. The Need For State Income Tax Reform

The Legislature has not significantly revised income taxes since the mid-1970's, but inflation has been quietly undermining the intent of the earlier law. The "poverty level", which is based on 1974 federal exemption and standard deduction magnitudes, has been badly eroded in the past twelve years. Figure 3 shows the "current" Utah poverty level for various family sizes; the "adjusted" Utah line shows what the poverty level would need to be to compensate for inflation since 1974. For purposes of comparison, Figure 3 also shows the new federal poverty level and the floor proposed in the Governor's reform proposal. Neither the new federal law, nor the Governor's proposal, completely restores the poverty level to its 1974 purchasing power.

Inflation, by eroding the poverty level and by pushing most taxpayers into the top bracket, has turned a system that was mildly progressive into one that is slightly regressive after $35,000 of income. Figure 4 shows the effective tax rate (the ratio of taxes paid to AGI) for married taxpayers. The lower line shows the current tax law and the upper line uses the Governor's proposal to illustrate a system closer in intent to the mid-70's legislation, without the effects of inflation. The current system has steep progressivity in the lower incomes, but after about $30,000 or $35,000 becomes regressive, with rates falling slightly as income increases. In fact, under the current system about 65% of all families are in the highest bracket.

TABLE 4

IMPACT OF FEDERAL TAX REFORM ON UTAHNS' INCOME TAXES

(changes in millions of dollars)

	FEDERAL TAXES		STATE TAXES		TOTAL TAXES	
	1987	1988	1987	1988	1987	1988
SINGLE	-20	-28	6	7	-14	-21
MARRIED	-136	-163	58	65	-78	-98
TOTAL	-156	-191	64	72	-92	-119

TABLE 5

IMPACT OF TAX REFORM ON TYPICAL UTAHNS' INCOME TAXES

(1988, changes in dollars)

INCOME	FEDERAL TAXES	STATE TAXES	TOTAL TAXES
SINGLE			
$7,283	-91	8	-83
$17,239	-190	28	-162
$27,411	-428	79	-349
$46,884	106	297	403
MARRIED			
$12,604	-226	42	-184
$22,494	-218	101	-117
$32,494	-352	148	-204
$47,332	-647	293	-354
$84,518	-834	626	-208

Source: Economic and Statistical Unit, Utah State Tax Commission, January 13, 1987

TABLE 6

IMPACT OF FEDERAL INCOME TAX REFORM ON UTAH IN 1988
(levels in millions of dollars)

	OLD FEDERAL TAX	OLD FEDERAL TAX	OLD FEDERAL TAX	NEW FEDERAL TAX	NEW FEDERAL TAX	NEW FEDERAL TAX
SINGLE	$ 289	$ 99	$ 388	$ 261	$ 106	$ 367
MARRIED	$1,222	$ 402	$1,624	$1,059	$ 467	$1,526
TOTAL	$1,511	$ 501	$2,012	$1,320	$ 573	$1,893

TABLE 7

IMPACT OF FEDERAL INCOME TAX REFORM ON TYPICAL UTAHNS IN 1988
(levels in dollars)

INCOME	OLD FEDERAL TAX	OLD FEDERAL TAX	OLD FEDERAL TAX	NEW FEDERAL TAX	NEW FEDERAL TAX	NEW FEDERAL TAX
SINGLE						
$ 7,283	$ 403	$ 226	$ 629	$ 312	$ 234	$ 546
17,239	1,869	739	2,608	1,679	767	2,446
27,411	3,598	1,223	4,821	3,170	1,302	4,472
46,884	8,624	2,148	10,772	8,730	2,445	11,175
MARRIED						
$12,604	$ 463	$ 241	$ 704	$ 237	$ 283	$ 520
22,494	1,460	681	2,141	1,242	782	2,024
32,494	2,691	1,142	3,833	2,339	1,290	3,629
47,332	5,414	1,859	7,273	4,767	2,152	6,919
84,518	13,022	3,192	16,214	12,188	3,818	16,006

Source: Economic and Statistical Unit, Utah State Tax Commission

Figure 3

POVERTY LEVEL FOR VARIOUS TAX LAWS

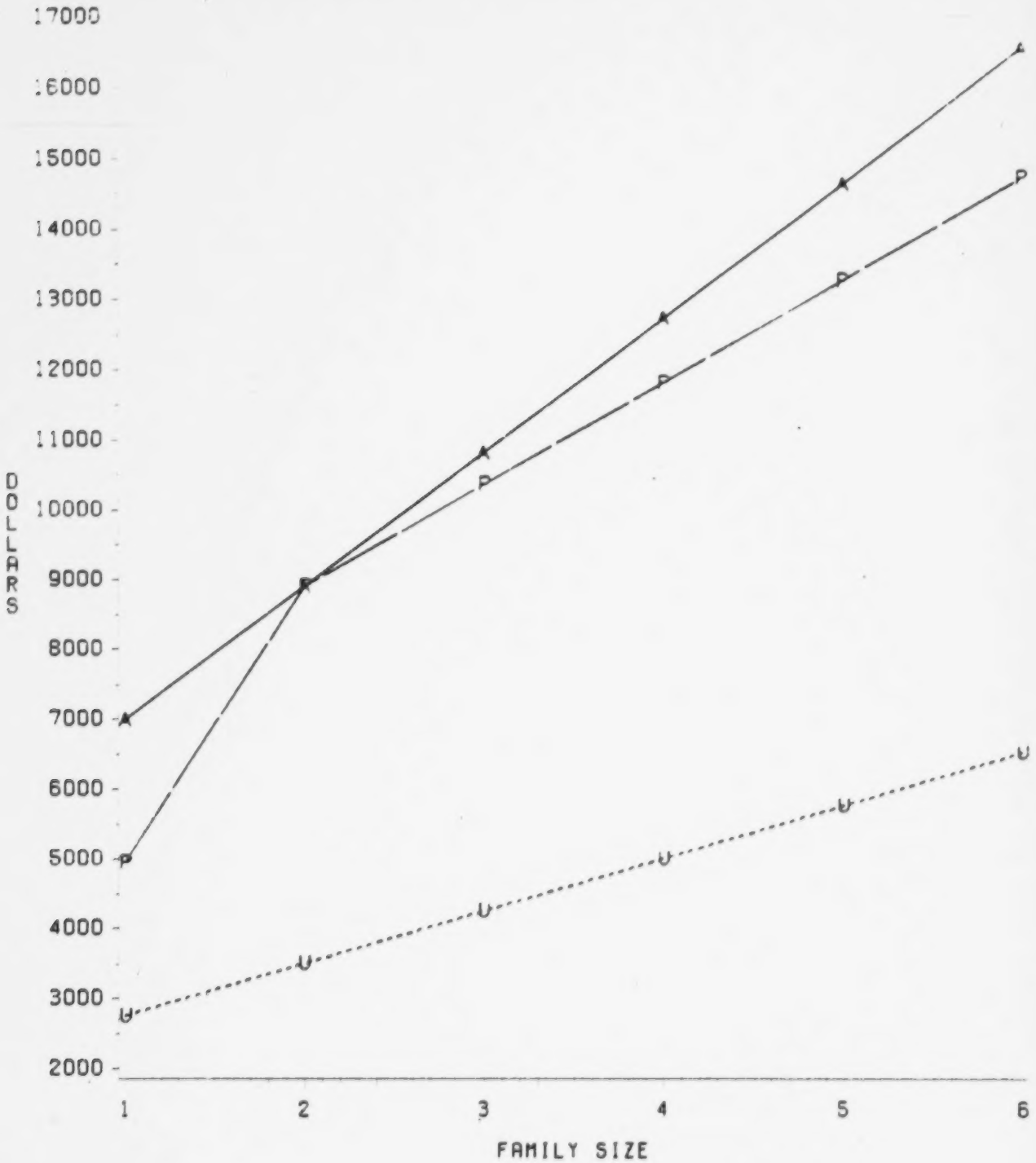
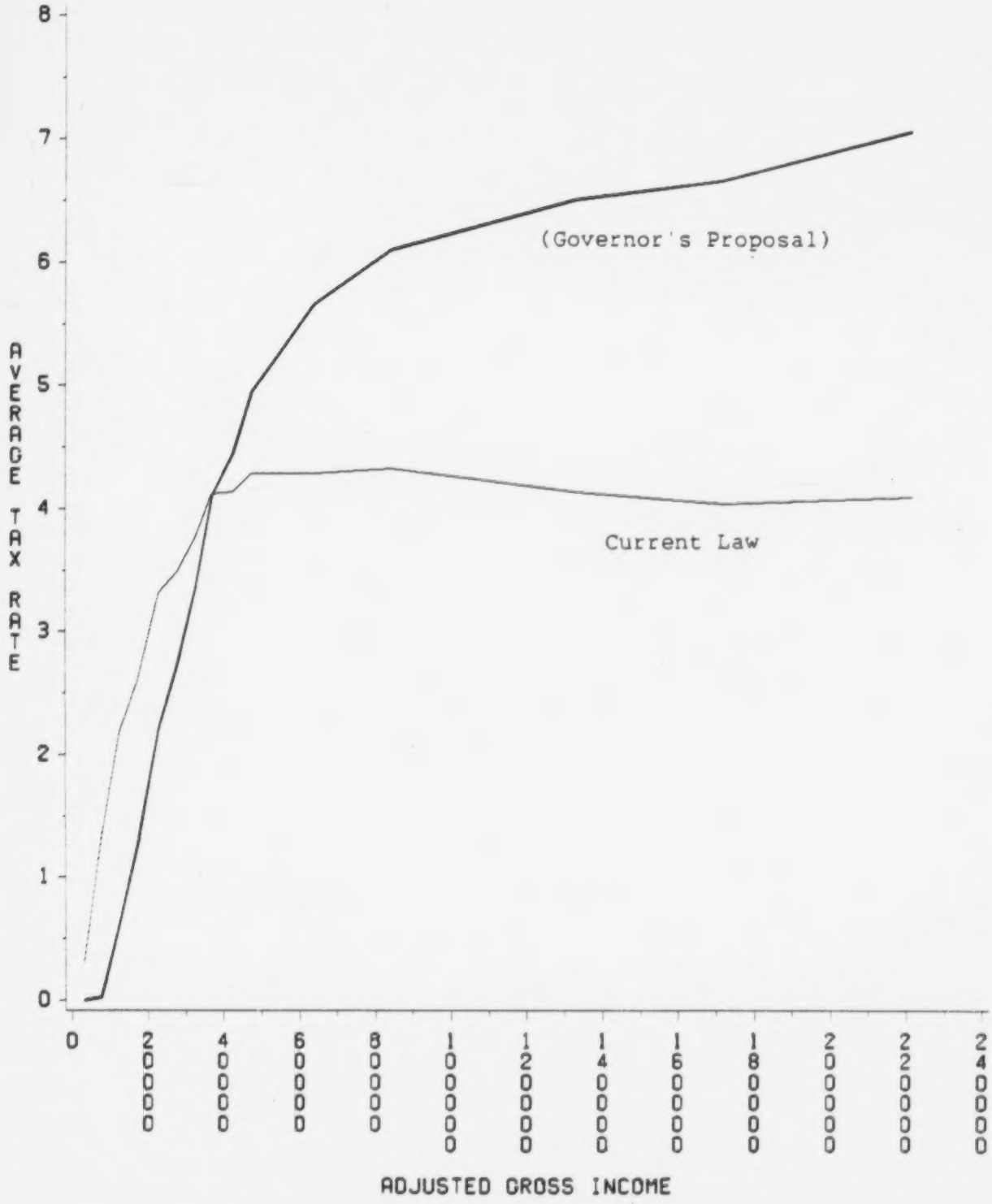


Figure 4

EFFECTIVE STATE TAX RATES AS A PERCENT OF AGI

MARRIED



Under the proposed system, there is still steep progressivity in the lower incomes, mainly as incomes move above the poverty level and, unlike under the current system, progressivity continues as incomes increase. Under the proposed system less than 40% of the married taxpayers will be in the top bracket.

DESCRIPTION OF TAXES

12 02 72

FORM
TC-71

REV. 8/86

STATE OF UTAH

Sales and Use Tax Return
For State and Local Sales and Use Taxes
Single Place of Business Only

NAME AND ADDRESS (CORRECT ANY ERRORS)

TAX PERIOD

DUE ON OR BEFORE

ACCOUNT NUMBER

USE THIS NUMBER FOR ALL REFERENCES

STATE SALES AND USE TAX

IF BUSINESS WAS DISCONTINUED, A NEW BUSINESS STARTED, OWNERSHIP OR BUSINESS LOCATION CHANGED, PLEASE ATTACH EXPLANATION.

READ INSTRUCTIONS ON BACK OF DUPLICATE

	I SALES TAX GOODS DELIVERED AND SERVICES PERFORMED FROM A PLACE OF BUSINESS INSIDE UTAH	II USE TAX GOODS DELIVERED DIRECTLY FROM OUTSIDE UTAH	III TOTAL
1. TOTAL SALES (including power and fuel sales)	$		
2. DEDUCT EXEMPT SALES (See instructions for Line 2)	$		
3. TAXABLE SALES (Line 1 less Line 2)	$		
4. ADD Goods Purchased Tax Free and Used By You	$	$	
5. TOTAL TAXABLE AMOUNTS	$	$	
6. ADJUSTMENTS (Attach schedule of explanation)	$	$	
7. NET TAXABLE AMOUNTS	$	$	
8. TOTAL TAX RATE APPLICABLE TO LINE 7			
9. TOTAL STATE AND LOCAL TAXES (Line 7 multiplied by rate on Line 8)	$	$	$
10. TAX CREDIT ON POWER, GAS AND FUELS SOLD FOR RESIDENTIAL USE (See instructions for Line 10) SALES AMOUNT $ AT 3 PERCENT			$
11. NET TAX DUE (Line 9 less Line 10) (pay this amount with return)			$
12. Owners of new or expanding manufacturing facilities – enter the total amount of purchases or leases of machinery and equipment which qualify for exemption (see instructions for Line 12)		$	
13. Persons who purchased or leased certain items or services for use in a qualifying coal mining facility expansion or modernization project – enter the total amount purchased or leased which qualify for exemption (see instructions for Line 13)		$	
14. Ranchers, dairymen, farmers and agriculture producers – enter total cost of farm machinery, equipment and supplies which qualify for exemption (see instructions for Line 14)		$	

THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE

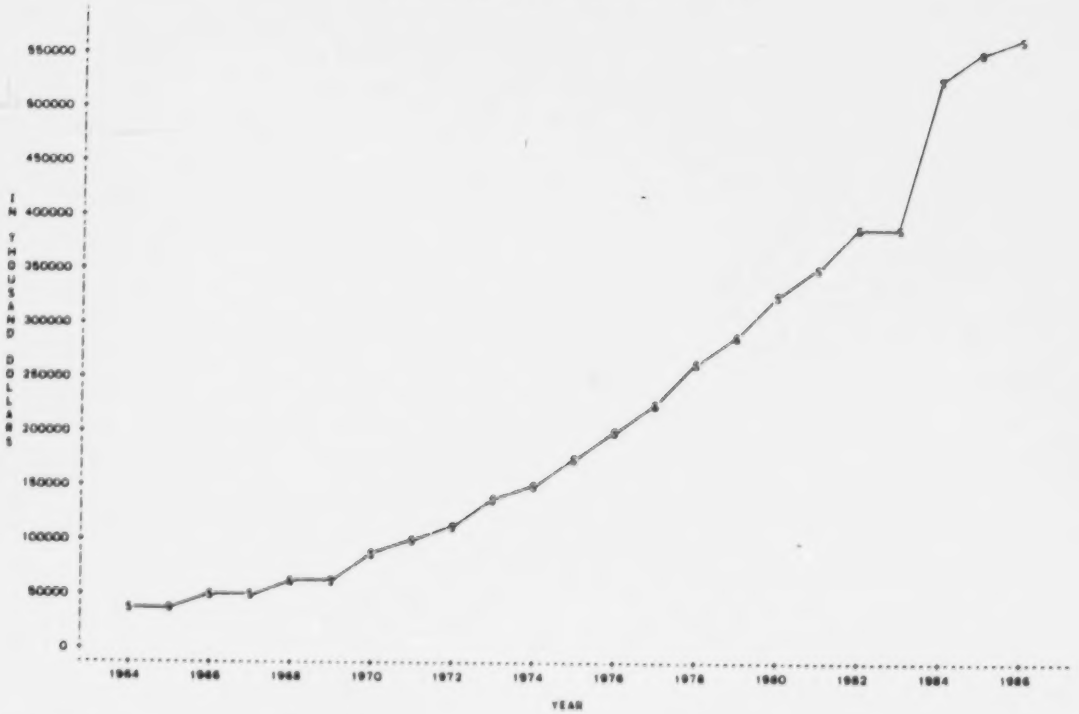
I CERTIFY THAT THIS RETURN, INCLUDING ANY ACCOMPANYING SCHEDULES, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE RETURN.

SIGNED _____ TITLE _____ DATE _____

Make check or money order payable to and mail to: Utah State Tax Commission
160 East Third South, Salt Lake City, UT 84134-0400

RETURN ORIGINAL, KEEP DUPLICATE

STATE SALES AND USE TAXES



Fiscal Year	Collections	Fiscal Year	Collections
1967	$ 55,797,573	1977	$ 225,793,595
1968	58,111,403	1978	257,988,280
1969	65,180,220	1979	288,602,629
1970	90,870,265	1980	320,453,903
1971	101,236,304	1981	347,382,326
1972	117,686,126	1982	385,260,241
1973	135,864,153	1983	388,770,883
1974	149,442,237	1984	526,158,395*
1975	173,736,847	1985	555,414,779
1976	194,799,068	1986	558,580,909

Rate of Sales Tax: 4% (effective April 1, 1969), 4-1/8% (July 1, 1983 through September 30, 1983), 4-5/8% (October 1, 1983 through June 30, 1986), and 4-38/64% from July 1, 1986 through December 31, 1989 and 4-1/2% thereafter of retail sales and rentals of tangible personal property.

The same rates apply to retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, electric, gas, and heat utility service, hotel and motel accommodations, and certain other services; extensive exemption provisions; retailer license issued without fee.

* Includes $55.3 million windfall due to change in reporting requirements.
Figure for fiscal year 1984 has been revised.

Charges for residential use of electricity and fuel are taxed at a rate 3% less than above.

Applicable to: Retailers liable for collection of tax; purchaser liable for tax on vehicles bought from other than a licensed dealer at the time of vehicle registration.

Rate of Use Tax: 4% (effective April 1, 1969), 4-1/8% (July 1, 1983 through September 30, 1983), 4-5/8% (October 1, 1983 through June 30, 1986), 4-38/64% (July 1, 1986 through December 31, 1989) and 4-1/2% from January 1, 1990 and thereafter of tangible personal property purchased for use, consumption or storage in Utah; includes rentals in lieu of purchase, and services or repair, renovation and certain installations of tangible personal property.

Applicable to: Licensed vendors liable for collection of tax; purchasers liable if not taxed by vendor

Disposition of Revenue: General Fund

Legal Citations: §§59-15-1 through 59-15-22, Utah Code Ann. 1953

As amended by Chapter 140, Laws of Utah 1969; Chapter 14, First Special Session, Laws of Utah 1969; Chapter 153, Laws of Utah 1971, 1975, 1976; Chapter 220, Laws of Utah 1977.

Legislative Changes:

HB 28 Sales and Use Tax Allocation - Reduces the state's share of the sales tax and increases the local option sales tax without increasing the overall tax paid by consumers, unless the governor determines by July 1, 1987, that local government participation is necessary for flood mitigation costs. The rates under this bill will be 58/64% for localities and 4-38/64% for the state, between July 1, 1986 and June 30, 1987.

Legislative Fiscal Note: Passage of this bill will shift 6/64 percent of the sales tax rate to local government. This shift will result in a loss of $10,624,000 to the General Fund Restricted - Executive Reserve Account in fiscal year 1988 and a gain of $10,624,000 for local government in the same year. This bill would also change the timetable for increasing the amount of sales tax distributed based on population and decreasing the amount distributed based on point of sale.

Amends §§11-9-5, 59-15-4, and 59-16-3, Utah Code Ann. 1953.
Effective date: July 1, 1986.

HB 67 Federal Sales Tax Exemption Repeal - Eliminates the express exemption from state sales tax on sales to the federal government.

Legislative Fiscal Note: Impossible to estimate.

Amends §59-15-6, Utah Code Ann. 1953.
Effective date: July 1, 1986.

HB 135 Sales and Use Tax Phase I Recodification - Makes technical changes in the sales and use tax statutes according to "Phase I" guidelines of the Utah Tax Recodification Commission.

Legislative Fiscal Note: None required.

Amends §§59-15-1 through 59-15-3, 59-15-5, 59-15-5.1, 59-15-6, 59-15-9, 59-16-2 through 59-16-5, 59-16-7, 59-16-7.1, 59-16-9 and 59-16-16; repeals §§59-15-4.6 and 59-16-3.6, Utah Code Ann. 1953.
Effective date: July 1, 1986.

HB 250 Sales Tax Exemption for Purchases of Food with Federal Food Stamps - Exempts from sales tax all purchases made with food stamps in conjunction with superceding federal legislation to that effect.

Legislative Fiscal Note: This bill reduces revenue for fiscal year 1987 by $1,352,000 and for fiscal year 1988 by $2,354,000. The following table will show which funds will lose revenue.

	FY 1987	FY 1988
General Fund	($1,069,000)	($1,861,000)
General Fund Restricted	(22,000)	(39,000)
Dedicated Credits (Tax Comm.)	(7,000)	(11,000)
Local Funds	(254,000)	(443,000)
	($1,352,000)	($2,354,000)

If this bill had not been enacted, the U.S.D.A. would have restricted food stamp funding in Utah which would have had significant impact.

Amends §59-15-6, Utah Code Ann. 1953.
Effective date: July 1, 1986 but exemptions will not be allowed until October 1, 1986.

SB 39 Sales and Use Tax Exemption for Federal Government-Owned Tooling and Equipment - Exempts from Utah sales and use taxes the purchase of tooling, support equipment, and special test equipment used or consumed exclusively in the performance of any aerospace or electronics industry contract with the U.S. Government or any subcontract thereunder, provided that title to the tooling and equipment is vested in the U.S. Government.

Legislative Fiscal Note: It is estimated that if the State Tax Commission's plan to assess taxes on federally-owned equipment and machinery in the aerospace and electronics industry is held to be legal, the state will gain approximately $1,940,000 in revenue to the General Fund in fiscal year 1987 and $1,125,000 in fiscal year 1988.

It is noted that these revenues are not in current revenue projections and consequently would not constitute a loss in projected revenue, however they do represent a loss in potential revenue.

Also, these figures are based on current contracts and do not include machinery and equipment which may be acquired by new contracts with the federal government.

It is further estimated that the loss of potential tax revenue from the proposed exemption may be offset by revenue gains associated with employment and profits derived from government contracts by those firms that are able to compete successfully against firms in other states for such contracts because of the advantage of the sales and use tax exemption.

Amends §§59-15-6 and 59-16-4, Utah Code Ann. 1953.
Effective Date: July 1, 1986.

SB 144 Sales Tax Exemption Reporting - Requires the reporting of certain sales before the exemption for them is allowed.

Legislative Fiscal Note: None required.

Amends §59-5-6, Utah Code Ann. 1953.
Effective date: July 1, 1986.

Rules adopted by the Tax Commission:

Sales Tax

R865-41S, Sales to the United States Government and its Instrumentalities pursuant to §59-15-6, Utah Code Ann. 1953: This rule deletes references to postal employee uniform allowance since the Postal Service changed their method of furnishing uniforms to employees. Effective March 24, 1986.

R865-83S, Pollution Control Facilities pursuant to §59-15-6, Utah Code Ann. 1953: This rule explains the procedure to apply for a refund of tax overpayment on pollution control facilities. Effective March 19, 1986.

R865-85S, Machinery and Equipment Exemption for Use in Certain Manufacturing Facilities pursuant to §§59-15-6 and 59-16-4, Utah Code Ann. 1953. This rule provides for the exemption of machinery and equipment for use in certain manufacturing facilities. Effective September 30, 1985.

R865-86S, Prepayment of State and Local Sales and Use Taxes pursuant to §§59-15-5(1) and 11-9-4(7), Utah Code Ann. 1953: This rule establishes procedures for those taxpayers required to make prepayment of sales and use tax liabilities. Effective March 24, 1986.

Use Tax

R865-6U, Liability of Purchasers of Tangible Personal Property to Account for the Tax Liability pursuant to Utah Code Ann. §59-16-6. This rule establishes the procedures for purchasers of tangible personal property to account for their tax liability. Amendment effective May 30, 1986.

Contact: Auditing Division, 530-6290

Table 8

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEARS 1983-84 THROUGH 1985-86
CLASSIFIED BY MAJOR INDUSTRY

	MAJOR INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1984	GROSS RETAIL SALES&PURCHASES FY 1985	GROSS RETAIL SALES&PURCHASES FY 1986	% OF CHANGE 1984 TO 1985	% OF CHANGE 1985 TO 1986
1	AGRICULTURE,FORESTRY & FISHING	$8,499,869	$9,382,478	$8,700,789	10.4	-7.3
2	MINING	$200,835,295	$190,754,957	$118,459,029	-5.0	-37.9
3	CONSTRUCTION	$270,352,936	$342,745,499	$299,242,841	26.8	-12.7
4	MANUFACTURING	$868,109,479	$968,171,530	$948,581,493	11.5	-2.0
5	TRANSPORTATION	$57,203,900	$66,893,618	$54,569,154	16.6	-18.2
6	COMMUNICATIONS	$293,256,241	$308,709,485	$329,583,292	5.3	6.8
7	ELECTRIC & GAS	$687,289,418	$858,057,091	$803,160,164	24.8	-6.4
8	WHOLESALE TRADE	$1,379,249,980	$1,432,277,395	$1,370,783,429	3.8	-4.3
9	RETAIL-BUILDING & GARDEN	$471,466,899	$531,630,190	$528,300,805	12.8	-0.6
10	RETAIL-GENERAL MERCHANDISE	$852,070,550	$883,111,105	$918,227,410	3.6	4.0
11	RETAIL-FOOD STORES	$1,443,342,387	$1,539,602,067	$1,695,255,127	6.7	10.1
12	RETAIL-MOTOR VEHICLE DEALERS ETC.	$1,175,412,763	$1,326,899,075	$1,368,249,337	12.9	3.1
13	RETAIL-APPAREL & ACCESSORIES	$270,584,723	$301,865,169	$326,205,967	11.6	8.1
14	RETAIL-FURNITURE & HOME FURNISHINGS	$380,435,838	$437,087,404	$444,053,051	14.9	1.6
15	RETAIL-EATING & DRINKING PLACES	$545,225,074	$607,372,238	$667,021,447	11.4	9.8
16	RETAIL-MISCELLANEOUS	$730,385,698	$830,778,651	$817,798,219	13.7	-1.6
17	FINANCE,INSURANCE & REAL ESTATE	$47,991,225	$51,573,507	$61,912,250	7.5	20.0
18	SERVICES	$1,135,594,957	$1,378,375,818	$1,364,676,353	21.4	-1.0
19	PUBLIC ADMINISTRATION	$76,490,105	$101,551,818	$72,450,026	32.8	-28.7
20	PRIVATE MOTOR VEHICLE SALES	$204,301,163	$222,718,484	$213,523,919	9.0	-4.1
21	OCCASIONAL RETAIL SALES	$36,235,197	$19,230,865	$36,458,817	-46.9	89.6
22	NONDISCLOSABLE OR SIC UNCODED	$36,989,496	$22,811,987	$34,627,258	-38.3	51.8
		$11,171,323,093	$12,431,398,429	$12,481,840,177	11.3%	0.4%

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEARS 1983-84 THROUGH 1985-86
CLASSIFIED BY DETAILED INDUSTRY

	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1984	GROSS RETAIL SALES&PURCHASES FY 1985	GROSS RETAIL SALES&PURCHASES FY 1986	% CHANGE 1984-85	% CHANGE 1985-86
1	AGRICULTURAL PRODUCTION CROPS	$431,701	$544,798	$832,965	26.2	16.2
2	AG. PRODUCTION LIVESTOCK	$2,747,324	$2,547,945	$1,123,823	-7.3	-55.9
3	AG. SERVICES	$5,211,500	$6,248,336	$6,941,857	19.9	11.1
4	FORESTRY	$49,337	$25,995	$1,901	-47.3	-92.7
5	FISHING, HUNTING & TRAPPING	$59,807	$15,404	$243	-74.2	-98.4
6	METAL MINING	$50,260,955	$21,405,838	$-13,259,733	-57.4	-162
7	BITUMINOUS COAL AND LIGNITE MINING	$14,042,591	$25,778,257	$28,234,697	83.6	9.5
8	OIL AND GAS EXTRACTION	$108,321,285	$107,891,509	$74,049,150	-0.4	-31.4
9	NONMETALLIC MINERALS EXCEPT FUELS	$28,210,484	$35,679,353	$29,434,915	26.5	-17.5
10	GENERAL BUILDING CONTRACTORS	$71,482,684	$113,341,281	$83,160,331	58.6	-26.6
11	HEAVY CONSTRUCTION CONTRACTORS	$44,317,396	$56,863,115	$53,622,580	26.1	-4.0
12	SPECIAL TRADE CONTRACTORS	$154,552,858	$173,541,123	$162,459,930	12.3	-6.4
13	FOOD AND KINDRED PRODUCTS	$42,585,469	$43,258,778	$40,748,830	1.6	-5.8
14	TEXTILE PRODUCTS	$3,298,403	$5,303,718	$6,717,972	62.6	25.2
15	APPAREL AND OTHER TEXTILE PRODUCTS	$17,074,449	$15,886,397	$12,376,405	-7.0	-22.1
16	LUMBER & WOOD PRODUCTS	$64,191,311	$75,779,255	$64,324,141	18.1	-15.1
17	FURNITURE AND FIXTURES	$7,485,641	$7,224,133	$6,574,428	-3.5	-9.0
18	PAPER AND ALLIED PRODUCTS	$4,129,198	$22,170,024	$8,691,358	436.9	-60.8
19	PRINTING AND PUBLISHING	$69,999,386	$81,191,754	$79,428,750	16.0	-2.2
20	CHEMICALS AND ALLIED PRODUCTS	$31,147,301	$33,606,585	$30,116,509	7.9	-10.4
21	PETROLEUM AND COAL PRODUCTS	$65,631,968	$55,238,372	$73,485,733	-15.8	33.0
22	RUBBER AND MISC. PLASTICS PRODUCTS	$3,887,982	$4,301,147	$3,887,988	11.2	-9.6
23	LEATHER AND LEATHER PRODUCTS	$642,674	$603,262	$650,225	-6.1	7.8
24	STONE, CLAY & GLASS PRODUCTS	$140,583,279	$158,993,593	$154,406,317	13.1	-2.9
25	PRIMARY METAL INDUSTRIES	$46,906,583	$60,440,784	$71,900,049	28.9	19.0
26	FABRICATED METAL PRODUCTS	$111,444,649	$99,459,047	$88,144,942	-10.8	-11.4
27	MACHINERY, EXCEPT ELECTRICAL	$87,543,561	$86,732,081	$84,829,108	-11.1	-2.2
28	ELECTRIC AND ELECTRONIC EQUIPMENT	$48,400,243	$63,072,980	$38,103,958	30.3	-42.8
29	TRANSPORTATION EQUIPMENT	$79,076,433	$115,388,349	$148,284,725	45.9	28.5
30	INSTRUMENTS AND RELATED PRODUCTS	$4,947,558	$7,539,859	$7,663,254	52.4	1.6
31	MISCELLANEOUS MANUFACTURING INDUSTRIES	$29,153,393	$31,941,434	$30,247,001	9.6	-5.3
32	RAILROAD TRANSPORTATION	$20,970,880	$28,364,561	$20,579,461	35.3	-27.4
33	LOCAL INTERURBAN PASSENGER TRANSIT	$1,533,000	$1,266,588	$1,083,504	-17.4	-16.0
34	TRUCKING AND WAREHOUSING	$15,647,131	$12,867,047	$9,624,300	-17.8	-25.2
35	WATER TRANSPORTATION	$5,852,484	$7,449,487	$8,224,008	27.3	10.4
36	AIR TRANSPORTATION	$11,460,337	$10,812,328	$8,434,291	-5.7	-22.0
37	PIPELINES, EXCEPT NATURAL GAS	$272,955	$37,327	$20,905	-86.3	-44.0
38	TRANSPORTATION SERVICES	$1,467,113	$5,896,280	$6,622,685	301.9	12.3
39	COMMUNICATION	$293,256,241	$308,709,485	$245,192,590	5.3	-20.6
40	TELEPHONE	.	.	$78,850,278	.	.
41	TELEGRAPH	.	.	$384,878	.	.
42	RADIO	.	.	$131,342	.	.
43	TELEVISION	.	.	$81,840	.	.
44	COMMUNICATION - OTHER	.	.	$6,942,367	.	.
45	ELECTRIC & GAS	$687,289,418	$858,057,091	$803,160,164	24.8	-6.4
46	WHOLESALE-MOTOR VEHICLE EQUIPMENT	$109,086,228	$109,950,421	$102,525,370	0.8	-6.8
47	WHOLESALE-FURNITURE & HOME FURN.	$21,077,671	$19,584,807	$18,470,157	-7.1	-5.7
48	WHOLESALE-LUMBER & CONST. MATERIAL	$80,817,213	$89,348,209	$79,747,135	10.6	-10.7
49	WHOLESALE-SPORTING GOODS,TOYS & HOBBY	$5,607,434	$7,189,252	$7,109,638	28.2	-1.1
50	WHOLESALE-METALS & MINERALS	$33,300,220	$39,653,139	$32,989,378	19.1	-16.9

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEARS 1983-84 THROUGH 1985-86
CLASSIFIED BY DETAILED INDUSTRY

	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1984	GROSS RETAIL SALES&PURCHASES FY 1985	GROSS RETAIL SALES&PURCHASES FY 1986	% CHANGE 1984-85	% CHANGE 1985-86
51	WHOLESALE-ELECTRICAL GOODS	$217,589,348	$245,258,466	$285,315,894	12.7	8.2
52	WHOLESALE-HARDWARE,PLUMBING & HEATING	$97,950,164	$102,248,848	$106,954,443	4.4	4.6
53	WHOLESALE-MACHINERY EQUIPMENT	$603,489,547	$583,880,052	$526,734,856	-3.2	-9.8
54	WHOLESALE-MISC. DURABLE GOODS	$19,088,288	$20,269,741	$20,261,058	6.2	-0.0
55	WHOLESALE-PAPER & PAPER PRODUCTS	$27,645,816	$32,680,240	$31,991,248	18.2	-2.1
56	WHOLESALE-DRUGS & PROPRIETARIES	$8,581,155	$5,544,552	$15,354,957	-15.8	176.9
57	WHOLESALE-APPAREL,PIECE GOODS,NOTIONS	$5,669,011	$7,092,658	$6,868,832	25.1	-3.2
58	WHOLESALE-GROCERIES & RELATED PRODUCTS	$19,950,325	$27,774,599	$27,076,652	39.2	-2.5
59	WHOLESALE-FARM PRODUCTS	$879,666	$880,743	$589,875	0.1	-33.0
60	WHOLESALE-CHEMICAL & ALLIED PRODUCTS	$32,820,085	$35,080,574	$30,518,957	6.9	-13.0
61	WHOLESALE-PETROLEUM ETC.	$59,515,860	$68,502,808	$63,297,547	15.1	-7.6
62	WHOLESALE-BEER,WINE & DISTILLED BEV.	$656,873	$944,503	$946,885	43.8	0.3
63	WHOLESALE-MISC. NONDURABLE	$37,545,277	$36,393,783	$34,050,547	-3.1	-6.4
64	LUMBER & OTHER BUILDING MATERIALS	$291,151,505	$331,033,372	$325,498,639	13.7	-1.7
65	PAINT,GLASS & WALLPAPER	$51,318,825	$58,877,194	$61,948,318	14.3	5.6
66	HARDWARE STORES	$92,925,449	$102,200,358	$98,281,464	10.0	-3.8
67	RETAIL NURSERIES & GARDEN	$15,865,833	$18,751,441	$19,993,589	5.8	19.4
68	MOBILE HOME DEALERS	$20,205,287	$22,987,827	$22,580,795	13.7	-1.7
69	DEPARTMENT STORES	$831,749,882	$827,887,038	$869,264,581	-0.6	6.6
70	VARIETY STORES	$170,400,271	$198,683,378	$179,225,933	16.8	-9.8
71	MISC. GENERAL MERCHANDISE	$49,920,397	$58,540,691	$69,736,896	13.3	23.3
72	GROCERY STORES	$1,385,489,478	$1,484,214,857	$1,638,438,994	7.1	10.4
73	OTHER FOOD STORES	$57,852,909	$55,387,210	$56,816,133	-4.3	2.6
74	NEW & USED CAR DEALERS	$821,413,872	$926,689,894	$950,550,030	12.8	2.6
75	USED CAR DEALERS	$50,018,437	$65,858,132	$78,372,574	31.7	16.0
76	AUTO & HOME SUPPLY	$123,135,081	$133,189,525	$133,377,383	8.2	0.1
77	GAS SERVICE STATIONS	$104,375,449	$113,768,707	$115,497,668	9.0	1.5
78	BOAT DEALERS	$11,853,849	$15,868,897	$20,838,375	32.2	33.0
79	RECREATION & UTILITY TRAILER DEALERS	$27,157,448	$27,893,305	$29,154,233	2.7	4.5
80	MOTORCYCLE DEALER	$31,111,858	$35,870,354	$32,748,712	14.7	-8.2
81	OTHER AUTOMOTIVE DEALERS	$8,348,171	$8,180,281	$9,710,382	28.6	19.0
82	MENS & BOYS CLOTHING	$23,844,186	$28,100,833	$24,823,730	10.4	-4.9
83	WOMENS CLOTHING & FURS	$114,138,902	$128,782,952	$140,712,156	12.8	9.3
84	CHILDREN & INFANT WEAR	$10,285,486	$10,300,834	$11,785,059	0.1	14.4
85	FAMILY CLOTHING	$53,823,093	$64,914,194	$69,654,508	21.1	7.3
86	SHOE STORES	$51,672,362	$52,379,872	$55,837,399	1.4	6.6
87	MISC. APPAREL & ACCESSORIES	$17,220,695	$19,386,684	$23,393,115	12.6	20.7
88	FURNITURE & HOME FURNISHINGS	$222,008,014	$232,859,737	$237,749,982	4.9	2.1
89	HOUSEHOLD APPLIANCES	$71,311,309	$77,209,864	$74,334,281	8.3	-3.7
90	RADIO,TV & MUSIC STORES	$87,118,615	$127,017,803	$131,968,788	45.8	3.9
91	EATING PLACES	$504,379,384	$574,100,623	$631,528,421	13.8	10.0
92	DRINKING PLACES	$40,845,690	$33,271,615	$35,493,026	-18.5	6.7
93	DRUG & PROPRIETARY	$192,375,201	$234,833,029	$185,305,868	22.0	-21.0
94	LIQUOR STORES	$67,212,532	$67,565,165	$70,027,903	0.5	3.6
95	USED MERCHANDISE	$13,927,849	$13,437,996	$14,484,256	-3.5	7.8
96	MISC. SHOPPING GOODS STORES	$307,589,954	$337,277,128	$353,100,424	9.7	4.7
97	NONSTORE RETAILERS	$49,453,899	$52,585,527	$52,241,284	6.3	-0.7
98	FUEL & ICE DEALERS	$17,207,306	$17,323,063	$13,500,811	0.7	-22.1
99	FLORISTS, CIGAR & MISC.	$82,619,357	$107,956,743	$129,137,893	30.7	19.6
100	BANKING	$11,649,264	$8,838,363	$12,384,630	-24.1	40.1

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEARS 1983-84 THROUGH 1985-86
CLASSIFIED BY DETAILED INDUSTRY

	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1984	GROSS RETAIL SALES&PURCHASES FY 1985	GROSS RETAIL SALES&PURCHASES FY 1986	% CHANGE 1984-85	% CHANGE 1985-86
101	CREDIT AGENCIES	$15,715,348	$22,391,505	$33,496,316	42.5	49.6
102	SECURITY COMMODITY BROKERS	$699,978	$695,507	$968,424	-0.6	39.2
103	INSURANCE CARRIERS	$1,040,442	$775,821	$1,670,540	-25.5	115.4
104	INSURANCE AGENTS,BROKERS & SERVICES	$219,964	$176,084	$174,617	-19.9	-0.8
105	REAL ESTATE	$16,061,150	$15,314,277	$11,724,502	-4.7	-23.4
106	COMBINED REAL ESTATE & INSURANCE	$2,242	$18,741	$9,341	735.9	-50.2
107	HOLDING & OTHER INVESTMENT OFFICES	$2,802,837	$3,363,409	$1,483,880	29.2	-55.9
108	HOTELS & OTHER LODGING	$187,309,012	$208,741,451	$214,373,735	11.4	2.7
109	LAUNDRY CLEANING & GARMENT	$31,735,187	$33,592,529	$35,643,072	5.9	6.1
110	PHOTOGRAPHY	$12,091,878	$11,898,128	$11,630,474	-1.6	-2.2
111	BEAUTY SHOPS	$3,135,180	$2,810,411	$2,878,462	-10.4	2.4
112	BARBER SHOPS	$431,425	$435,107	$306,701	0.9	-29.5
113	SHOE REPAIR	$3,132,322	$2,873,880	$2,694,905	-8.3	-6.2
114	FUNERAL SERVICES & CREMATORIES	$9,934,607	$11,811,807	$12,042,598	18.9	3.7
115	MISC. PERSONAL SERVICES	$4,749,390	$6,898,176	$6,273,971	45.2	-9.0
116	ADVERTISING	$3,139,255	$7,386,198	$7,285,583	135.3	-1.4
117	CREDIT REPORTING	$6,834	$11,782	$4,298	72.4	-63.5
118	MAILING,REPRODUCTION,STENOGRAPHIC	$22,858,912	$23,749,774	$22,903,782	3.9	-3.6
119	SERVICE TO BUILDINGS	$3,273,144	$6,118,292	$6,198,903	86.9	1.3
120	NEWS SYNDICATES	$97,404	$196,931	$246,806	102.2	25.3
121	PERSONNEL SUPPLY	$259,323	$189,789	$12,475,889	-26.8	6474
122	COMPUTER & DATA PROCESSING	$51,777,475	$127,174,788	$111,627,841	145.6	-12.2
123	MISC. BUSINESS SERVICES	$231,363,061	$286,806,744	$265,552,215	24.0	-7.4
124	AUTOMOTIVE RENTAL	$86,912,011	$100,187,585	$106,193,252	15.3	6.0
125	AUTOMOTIVE PARKING	$104,707	$180,973	$530,404	72.8	193.1
126	AUTOMOTIVE REPAIR SHOPS	$168,057,843	$194,272,229	$197,328,988	15.6	1.6
127	AUTOMOTIVE SERVICE, EXCEPT REPAIR	$7,082,301	$9,944,751	$8,765,656	40.8	-11.9
128	ELECTRICAL REPAIR	$59,251,003	$60,171,432	$54,716,466	1.6	-9.1
129	WATCH,CLOCK & JEWELRY REPAIR	$1,577,711	$1,834,168	$2,084,044	16.3	13.6
130	REUPHOLSTERY & FURNITURE REPAIR	$6,927,392	$7,552,840	$7,462,344	9.0	-1.2
131	MISC. REPAIR SHOPS	$39,604,919	$46,983,043	$49,319,745	18.6	5.0
132	MOTION PICTURES	$35,721,199	$38,804,954	$35,965,139	8.6	-7.3
133	AMUSEMENT & RECREATION	$81,535,087	$92,239,521	$101,808,446	13.1	10.4
134	HEALTH SERVICES	$27,188,051	$28,045,084	$28,288,778	-4.2	8.6
135	LEGAL SERVICES	$544,440	$172,495	$338,481	-68.3	96.2
136	EDUCATIONAL SERVICES	$33,360,370	$40,451,389	$35,247,152	21.3	-12.9
137	SOCIAL SERVICES	$1,779,275	$5,268,506	$1,801,788	196.1	-65.8
138	MUSEUMS,BOTANICAL & ZOOLOGICAL GARDENS	$711,872	$709,910	$878,547	-0.3	23.8
139	MEMBERSHIP ORGANIZATIONS	$11,318,330	$12,379,767	$12,201,536	9.4	-1.4
140	PRIVATE HOUSEHOLDS	$25,848		$16,730		
141	ENGINEERS,ACCOUNTANTS ET AL.	$8,617,379	$10,873,424	$9,595,648	23.9	-10.1
142	EXECUTIVE,LEGISLATURE & GENERAL	$60,584,660	$62,639,452	$67,639,977	3.4	8.0
143	JUSTICE,PUBLIC ORDER & SAFETY	$-171,935	$10,445	$2,974	-106	-71.5
144	FINANCE,TAXATION & MONETARY POLICY					
145	ADMIN. OF HUMAN RESOURCES	$3,681	$1,144	$9,486	-68.9	729.2
146	ENVIRONMENTAL QUALITY & HOUSING	$15,832,736	$38,552,332	$4,537,315	143.5	-88.2
147	ADMIN. OF ECONOMIC PROGRAMS	$240,983	$348,445	$260,274	44.6	-25.3
148	PRIVATE VEHICLE SALES-OWED & PAID	$203,387,272	$222,611,203	$213,341,337	9.5	-4.2
149	PRIVATE VEHICLE SALES - NET DIFFERENCE	$913,891	$105,281	$182,582	-88.5	73.4
150	OCCASIONAL RETAIL SALES	$38,235,197	$19,230,865	$38,458,817	-48.9	89.6

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEARS 1983-84 THROUGH 1985-86
CLASSIFIED BY DETAILED INDUSTRY

	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1984	GROSS RETAIL SALES&PURCHASES FY 1985	GROSS RETAIL SALES&PURCHASES FY 1986	% CHANGE 1984-85	% CHANGE 1985-86
151	NONDISCLOSABLE OR SIC UNCODED	$36,989,498	$22,811,987	$34,627,258	-38.3	51.8
		$11,171,323,093	$12,431,398,429	$12,481,840,177	11.3%	0.4%

Table 9

QUARTERLY GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH

FISCAL YEAR 1986, BY MAJOR INDUSTRY

	MAJOR INDUSTRY	GROSS SALES 1985.2	GROSS SALES 1985.3	GROSS SALES 1985.4	GROSS SALES 1986.1	GROSS SALES FY 1985-86
1	AGRICULTURE,FORESTRY & FISHING	$3,310,018	$2,351,905	$1,873,444	$1,185,424	$8,700,789
2	MINING	$8,168,129	$37,274,541	$41,299,937	$31,718,422	$118,459,029
3	CONSTRUCTION	$85,814,716	$92,493,773	$72,427,100	$48,507,252	$299,242,841
4	MANUFACTURING	$254,434,193	$270,444,057	$218,588,476	$205,116,787	$948,581,493
5	TRANSPORTATION	$19,774,716	$16,631,695	$8,185,420	$9,977,323	$54,569,154
6	COMMUNICATIONS	$83,985,842	$77,914,134	$83,292,614	$84,390,702	$329,583,292
7	ELECTRIC & GAS	$169,659,178	$155,611,455	$222,535,473	$255,354,058	$803,160,164
8	WHOLESALE TRADE	$343,824,058	$338,177,296	$382,115,390	$308,666,685	$1,370,783,429
9	RETAIL-BUILDING & GARDEN	$149,105,013	$143,780,843	$133,293,577	$102,121,372	$528,300,805
10	RETAIL-GENERAL MERCHANDISE	$206,425,223	$224,599,470	$318,859,730	$168,342,987	$918,227,410
11	RETAIL-FOOD STORES	$400,291,558	$418,357,853	$448,135,661	$428,470,055	$1,695,255,127
12	RETAIL-MOTOR VEHICLE DEALERS ETC.	$377,583,469	$387,790,904	$299,273,754	$303,601,210	$1,368,249,337
13	RETAIL-APPAREL & ACCESSORIES	$72,721,572	$83,212,483	$102,249,948	$68,021,984	$326,205,987
14	RETAIL-FURNITURE & HOME FURNISHINGS	$100,072,655	$103,016,280	$129,849,843	$111,114,273	$444,053,051
15	RETAIL-EATING & DRINKING PLACES	$168,488,032	$171,504,759	$181,182,970	$165,845,686	$687,021,447
16	RETAIL-MISCELLANEOUS	$200,538,315	$204,882,721	$245,922,028	$166,456,155	$817,798,219
17	FINANCE, INSURANCE & REAL ESTATE	$13,091,207	$12,766,895	$16,240,127	$19,814,021	$61,912,250
18	SERVICES	$333,000,041	$341,224,721	$348,031,577	$342,420,014	$1,364,676,353
19	PUBLIC ADMINISTRATION	$15,994,494	$18,339,508	$18,060,518	$20,055,506	$72,450,026
20	PRIVATE MOTOR VEHICLE SALES	$84,498,412	$58,933,351	$40,424,404	$51,667,752	$213,523,919
21	OCCASIONAL RETAIL SALES	$9,068,210	$8,269,387	$16,488,076	$2,633,164	$36,458,817
22	NONDISCLOSABLE OR SIC UNCODED	$9,877,270	$8,159,710	$8,858,771	$7,931,507	$34,827,258
		$3,089,524,319	$3,171,737,701	$3,317,186,838	$2,903,391,319	$12,481,840,177

STATE OF UTAH

REAL PROPERTY TRANSFER SURVEY

FOR INTERNAL USE ONLY.

This survey should be completed and returned by _____.

ALL INFORMATION SUPPLIED BY YOU IS STRICTLY CONFIDENTIAL.

• 1. BUYER(MAKE NECESSARY CORRECTION) • 2. SELLER(MAKE NECESSARY CORRECTION)

PROPERTY TAX

• 3. Property Serial Number(s)(If known)_____

LEGAL DESCRIPTION:

• 4. What is the address or location of the property?(approximate if necessary)

_____

(Street) (City) (ST) (ZIP)

• 5. What was the date of sale? (month/year) _____

• 6. In this transaction, what was the:

A. Sale Price .....• $_____

B. Down Payment-Cash .....• $_____

C. Down Payment-Other(Please specify)_____

• 7. Circle the letter(s) of the following which apply to this sale.

A. This was a compulsory transaction because of foreclosure, divorce, court order, condemnation, probate, etc.
B. Sale was between relatives, affiliated companies, or their officers.
C. Property was sold to or purchased from any church, fraternal, educational, or governmental organization.
D. Real estate in more than one county was involved in this sale.
E. Partial interest only was purchased or sold.
F. Possession by buyer was delayed for more than one year from date of deed.
G. This was strictly a transfer of convenience (i.e., to correct a defect in title).
H. None of the above

If "A" through "G" above apply to this sale, you need not answer the remaining questions. Please return questionaire in envelope provided. IF "A" through "G" do not apply, please continue on the reverse.

PROPERTY TAX

Locally Assessed Property Responsibilities

The Property Tax Division is responsible for training, assistance and general supervision of county assessors and other local property tax administrators. It ensures accurate and equitable assessment of real and personal property by auditing local assessment practices. It conducts an annual assessment/sales ratio study to monitor intercounty equity. Personal property audits are conducted on an ongoing basis. Over the past 5 years these audits have produced approximately $10,000,000 in property tax revenues to counties, cities, towns, schools and other special taxing entities. The division also annually conducts an extensive audit for the purpose of approving the tax rates set each year by the 548 taxing entities in Utah.

Another duty of the division is to conduct appraisal certification programs for county assessors and their appraisal staffs. A person must be certified through the Tax Commission program in order to work as an appraiser for a county assessor or the Tax Commission. The education program also includes regional workshops and an annual assessor's school. In 1986, the Tax Commission provided training to county auditors and local administrators in conjunction with the implementation of the "Truth in Taxation" laws.

Centrally Assessed Property Responsibilities

In addition, the Division is responsible for the valuation of "centrally assessed property" such as mines, utilities, airlines and motor and rail carriers.

In many cases valuations of these properties are very complex. For example, the market value of multi state utilities is determined by the "unit value" approach which values the entire interstate operation as a unit and then allocates the value to the several states.

A 1983 constitutional amendment allowed for the taxation of property of a municipally owned utility located outside the legal boundaries of the entity. No enabling legislation has been enacted.

The tax base of utility assessments will increase dramatically in 1988 when the Intermountain Power Project becomes fully taxable. Currently, only the Uniform School levy and the levy for the Delta Sutherland Oasis Cemetery Maintenance District are applied against the value of the project. Other taxing entities have been receiving impact alleviation payments in lieu of property taxes.

Property of mining operations, gas and oil companies are physically appraised to arrive at fair market value. In addition, metalliferous mines are assessed on net proceeds, non-metalliferous on net income and oil and gas wells on "value at the well." Oil and gas assessments dropped by 2.5% from 1985 to 1986. A more significant decline is expected for 1987. Patented mining claims are valued at $50 per acre. The valuation of patented claims at $50 per acre, and the assessment of net proceeds have been repealed effective January 1, 1988.

Truth in Taxation

In 1986, the Property Tax Division focused on implementing the "Truth in Taxation" laws passed by the 1986 legislature. In 1985, the legislature passed House Bill 388, the Tax Increase Disclosure Act, and House Bill 328, the 100% Assessment Law. House Bill 328, changed the assessment rate from 20% of reasonable fair cash value to 100% of reasonable fair cash value. At the same time, mill levies were converted to tax rates which lowered statutory tax rate limits by a factor of five, thereby making the law revenue neutral (a mill levy of 80 mills equals a tax rate of 1.6%).

In addition, House Bill 388 required taxing entities to provide specific public notice and hold public hearings when they intend to increase their property tax revenues (see Exhibits 1 and 2). County auditors are then required to send tax increase disclosure notices to all persons affected by an intended tax increase. The bill also provided for the repeal of the 106% revenue limitation effective January 1, 1987.

The purpose of truth in taxation is to provide notice to taxpayers of intended tax increases prior to adoption of final budgets. These laws make property taxation more understandable by converting to 100% assessment and percentage tax rates (eliminating complicated asssessment level and mill levy terminology). The hope is that with more timely and understandable information, people will get more involved in the budget process and exercise their appeal rights at the county board of equalization.

Preliminary analysis appears to indicate that the new laws did what was intended. More people appealed their property values to the county boards of equalization. For example, appeals in Weber County increased by over 300%. In many counties, 1986 was the first year the property owner saw the market value that is used as the basis for taxation. Attendance at budget hearings increased significantly for most of the entities that advertised a proposed tax increase.

The fact that only 77 of the approximately 548 taxing entities (14%) proposed tax rates that exceeded the certified tax rate, seems to indicate that the laws are working. The certified tax rate gives a taxing entity the same amount of property tax revenue that it levied for last year plus tax revenues from new growth. Of these 77 entities, 11 lowered their rates as a result of the public hearings (see chart 1). While other economic factors are involved, a good indication of the success of the new laws is a comparison of changes in property tax revenues in 1985 and 1986. Property taxes rose approximately 12% between 1984 and 1985 as compared to 5% from 1985 to 1986 (Charts 2, 3 and 4).

During the course of this first year of implementation a number of administrative problems have been identified. Confusion over the form, content and time constraints associated with the public notice and hearing requirements will be clarified in 1987. Minor statutory changes are being proposed to clear up ambiguity regarding a number of issues.

Table 10

THE NUMBER OF ENTITIES WHICH EXCEEDED
THE CERTIFIED TAX RATE, BY COUNTY

COUNTY	TOTAL NUMBER OF ENTITIES IN THE COUNTY	NO. OF ENTITIES IN WHICH PROPOSED EXCEEDED CERTIFIED	NUMBER OF ENTITIES WHICH CHANGED PROPOSED RATE AFTER HEARING
BEAVER	10	1	0
BOX ELDER	37	6	0
CACHE	30	3	2
CARBON	13	1	1
DAGGETT	4	0	0
DAVIS	31	6	1
DUCHESNE	13	0	0
EMERY	15	3	0
GARFIELD	19	3	0
GRAND	15	6	1
IRON	9	2	2
JUAB	8	0	0
KANE	10	1	0
MILLARD	21	1	0
MORGAN	6	3	1
PIUTE	7	1	0
RICH	16	0	0
SALT LAKE	47	11	3
SAN JUAN	7	0	0
SANPETE	19	4	0
SEVIER	14	1	0
SUMMIT	29	3	1
TOOELE	16	0	0
UINTAH	16	3	0
UTAH	43	6	1
WASATCH	16	1	0
WASHINGTON	20	0	1
WAYNE	8	0	0
WEBER	49	3	0
	548	77	14

Table 11

COMPARISON OF PROPERTY TAX INCREASES FROM
FROM 1984 TO 1985 WITH 1985 TO 1986, BY COUNTY*

COUNTY	DOLLAR CHANGE 1984 TO 1985	PERCENTAGE CHANGE 84 TO 85	DOLLAR CHANGE 1985 TO 1986	PERCENTAGE CHANGE 85 TO 86
BEAVER COUNTY	$185,841	92.98%	$52,892	13.71%
BOX ELDER COUNTY	$78,719	7.04%	$52,651	4.40%
CACHE COUNTY	$590,177	20.97%	$539,422	15.84%
CARBON COUNTY	$48,506	1.96%	$127,774	5.08%
DAGGETT COUNTY	($35,150)	-16.25%	($420)	-0.23%
DAVIS COUNTY	$432,125	5.26%	$36,724	0.42%
DUCHESNE COUNTY	$143,582	5.47%	($480,547)	-17.35%
EMERY COUNTY	($446,863)	-8.91%	$342,591	7.50%
GARFIELD COUNTY	$2,635	0.68%	$1,094	0.28%
GRAND COUNTY	$250,693	45.80%	$9,350	1.17%
IRON COUNTY	($11,185)	-0.79%	$59,429	4.26%
JUAB COUNTY	$121,354	21.08%	($706)	-0.10%
KANE COUNTY	$185,613	67.07%	$3,165	0.68%
MILLARD COUNTY	($53,224)	-8.64%	$247,017	43.87%
MORGAN COUNTY	($23,978)	-4.54%	$52,710	10.46%
PIUTE COUNTY	($11)	-0.01%	$25	0.03%
RICH COUNTY	$22,462	6.98%	($7,077)	-2.06%
SALT LAKE COUNTY	$14,110,341	24.21%	$487,784	0.67%
SANPETE COUNTY	$4,915	0.58%	$1,451	0.17%
SEVIER COUNTY	$342,332	84.72%	$249,320	31.56%
SUMMIT COUNTY	$986,481	32.91%	$952,326	23.91%
TOOELE COUNTY	$174,350	13.43%	$71,518	4.85%
UINTAH COUNTY	$295,950	7.85%	($6,679)	-0.16%
UTAH COUNTY	$306,528	3.81%	$42,336	0.51%
WASATCH COUNTY	$216,354	21.37%	$48,269	3.93%
WASHINGTON COUNTY	$150,988	11.82%	$354,536	23.58%
WAYNE COUNTY	$4,091	4.26%	$3,280	3.28%
WEBER COUNTY	$218,542	1.96%	$661,035	5.80%
COUNTY TOTALS	$18,330,368	15.06%	$3,901,270	2.84%

*NOTE: THIS REPORT REFLECTS ONLY PROPERTY TAX REVENUES FOR COUNTIES. IT IS NOT A CUMULATIVE REPORT FOR ALL TAXING ENTITIES WITHIN EACH COUNTY. THE REVENUE AMOUNTS REFLECT AMOUNTS LEVIED FOR EACH YEAR, NET AMOUNTS ACTUALLY COLLECTED, OR AMOUNTS EXPECTED TO BE COLLECTED IN FUTURE YEARS.

Table 12

COMPARISON OF PROPERTY TAX INCREASES FROM 1984 TO 1985 WITH 1985 AND 1986, BY SCHOOL DISTRICT

SCHOOL DISTRICT	REVENUE DIFFERENCE 1984 TO 1985	PECENTAGE DIFFERENCE 1984 TO 1985	REVENUE DIFFERENCE 1985 TO 1986	PERCENTAGE DIFFERENCE 1985 TO 1986
ALPINE	$284,318	1.78%	($486,628)	2.99%
BEAVER	$35,259	3.34%	$157,682	14.46%
BOX ELDER	$600,193	3.51%	$621,344	8.12%
CACHE	$829,808	18.16%	($48,627)	-0.90%
CARBON	($249,988)	-4.33%	$311,203	5.63%
DAGGETT	($5,737)	-1.03%	$33,940	6.14%
DAVIS	$1,149,198	5.01%	$1,525,712	6.34%
DUCHESNE	$510,542	7.37%	$562,775	7.57%
EMERY	($450,207)	-4.22%	$406,095	3.97%
GARFIELD	$243,012	19.18%	($164,396)	-10.89%
GRAND	$340,721	17.96%	($141,154)	-6.31%
GRANITE	$4,138,403	8.44%	$1,653,303	3.11%
IRON	$52,149	1.23%	$177,832	4.13%
JORDAN	$4,187,708	14.22%	$1,959,723	5.82%
JUAB	$98,989	7.85%	$133,061	9.79%
KANE	$27,421	2.53%	$18,951	1.71%
LOGAN	$463,017	12.85%	$355,552	8.74%
MILLARD	$4,622,799	225.31%	($565,208)	-8.47%
MORGAN	$129,106	12.69%	$49,257	4.30%
MURRAY	$353,486	6.42%	$216,191	3.69%
NEBO	$345,870	4.85%	$854,279	11.43%
NORTH SANPETE	$261,895	24.30%	$46,614	3.48%
NORTH SUMMIT	($241,878)	-11.96%	($518,439)	-29.12%
OGDEN CITY	($183,669)	-1.96%	$368,604	4.00%
PARK CITY	($359,372)	-6.35%	$528,558	9.97%
PIUTE	$6,289	3.09%	($11,966)	-5.71%
PROVO CITY	($19,518)	-0.22%	$343,893	3.87%
RICH	$12,216	1.25%	($37,448)	-3.79%
SALT LAKE CITY	$3,305,265	8.56%	$354,806	0.85%
SAN JUAN	($855,775)	-11.91%	$143,914	2.27%
SEVIER	$181,254	5.97%	$2,870	0.09%
SOUTH SANPETE	$71,582	6.64%	$40,087	3.49%
SOUTH SUMMIT	$5,903,055	82.66%	$98,377	0.75%
TINTIC	$38,386	22.48%	($36,737)	-17.56%
TOOELE	$886,357	21.25%	$222,184	4.39%
UINTAH	$1,939,271	16.57%	($658,499)	-4.83%
WASATCH	$13,223	0.73%	$61,258	3.36%
WASHINGTON	$1,430,110	28.61%	$1,179,047	18.34%
WAYNE	$11,641	3.60%	$32,414	9.67%
WEBER	$759,789	6.46%	$1,819,174	14.58%
	$30,866,188	10.18%	$11,609,518	3.47%

Table 13

COMPARISON OF PROPERTY TAX INCEASES FROM
1984 TO 1985 WITH 1985 TO 1986, CITIES

CITY	DOLLAR DIFFERENCE 1984 TO 1985	PERCENTAGE DIFFERENCE 1984 TO 1985	DOLLAR DIFFERENCE 1985 TO 1986	PERCENTAGE DIFFERENCE 1985 TO 1986
AMERICAN FORK	$87,753	16.79%	$29,378	4.81%
BOUNTIFUL	$89,810	8.67%	($299)	-0.03%
BRIGHAM CITY	$20	0.00%	$9,484	2.15%
CEDAR CITY	$55,585	7.05%	$118,785	14.07%
CLEARFIELD	$61,647	6.52%	$501,703	49.79%
KAYSVILLE	$35,553	8.81%	$12,252	2.79%
LAYTON	$183,114	11.69%	($159,752)	-9.13%
LOGAN	$57,274	8.88%	$12,161	1.73%
MIDVALE	($63,120)	-12.63%	($79)	-0.02%
MURRAY	$397,620	34.29%	$101,785	6.34%
OGDEN	$562,595	13.44%	$798,530	16.81%
OREM	$60,959	2.42%	$10,800	0.42%
PLEASANT GROVE	$7,982	1.29%	$17,051	2.72%
PROVO	($6,307)	-0.21%	$78,336	2.58%
ROY	$247,387	39.49%	$58,946	6.75%
SALT LAKE CITY	$4,254,092	20.76%	$2,521,796	10.19%
SANDY	$256,890	11.87%	$334,845	13.84%
SOUTH OGDEN	$37,037	8.48%	$93,208	19.67%
SOUTH SALT LAKE	$31,939	5.62%	($7,187)	-1.20%
SPANISH FORK	$272	0.06%	$16,796	3.65%
SPRINGVILLE	$90,458	19.25%	$62,909	11.18%
ST. GEORGE	$160,622	16.40%	$87,201	7.65%
TOOELE	($607)	-0.06%	$20,616	2.00%
WEST JORDAN	$64,973	5.43%	$80,279	6.36%
WEST VALLEY CITY	($3,107)	-0.16%	$74,793	3.81%
TOTAL	$6,670,441	13.68%	$4,874,345	8.79%

Exhibit 1

Notice of Property Valuation & Tax Change	•• *THIS IS NOT A BILL - DO NOT PAY* ••
(NAME OF TAXPAYER)	COUNTY BOARD OF EQUALIZATION INFORMATION
PROPERTY IDENTIFICATION: PARCEL NO. TAX DISTRICT NO.	

MARKET VALUE OF YOUR PROPERTY

PROPERTY TYPE	LAST YEAR'S MARKET VALUE	THIS YEAR'S MARKET VALUE
TOTAL PROPERTY VALUE		

CURRENT AND PROPOSED PROPERTY TAXES

TAXING ENTITIES:	TAX LAST YEAR	TAX THIS YEAR IF NO BUDGET CHANGE	TAX IF PROPOSED BUDGET APPROVED	A PUBLIC BUDGET MEETING WILL BE HELD
TOTAL PROPERTY TAX				

NOTICE OF TAX INCREASE

The Town has proposed to increase its property tax revenue by 104 percent, and to increase its total budget by 54 percent.

All concerned citizens are invited to attend a public hearing on the tax increase and budget to be held on August 9, 1986, at 8:00 p.m., Town Hall.

A final decision on the proposed tax increase will be made at that time.

All taxing districts operating under the January 1 through December 31 fiscal year shall, by March 1, notify the county of the date, time, and place of the public hearing at which the budget for the following fiscal year will be considered. The county shall include that information with the tax notice.

Assessment/Sales Ratio

In addition to Truth in Taxation, 1986 was a factoring year. §59-5-109.6, Utah Code Ann. 1953, provides that annual assessment/sales ratio studies be conducted by the Tax Commission to measure compliance with statutory assessment levels and promote intercounty equity, particularly with regard to the Uniform School Fund. A brief overview of the study follows with preliminary summary statistics.

The property tax burden can be shared equitably only if assessments are uniform. Current law requires all property to be assessed at 100% of its "reasonable fair cash value." For locally assessed real property, Utah law defines "reasonable fair cash value" to be 80% of appraised value by allowing a 20% reduction for intangibles.

In 1969, the Utah State Legislature passed legislation (§59-5-109, Utah Code Ann. 1953) which required a periodic revaluation of all taxable property in each county every five years. This was based upon information that county assessments were not current or uniform; that in some cases values set in the 1950's were still on the assessment roll. Experience showed that, given the resources allocated, revaluation of every county every five year's could not be accomplished.

Salt Lake County was revalued in 1978, resulting in significant tax increases. The 1979 legislature repealed the periodic revaluation law.

The 1981 legislature passed §59-5-109-6, Utah Code Ann. 1953, which provides that the Tax Commission conduct annual assessment/sales ratio studies to measure intercounty equity and to insure that residents of each county are paying their fair share towards the Uniform School Fund. Studies are conducted annually with orders to adjust the assessment roll being issued every even numbered year by the fourth Tuesday in November.

Current studies are conducted as follows:

The Tax Commission identifies all warranty deed transactions that have occurred over an 18 month period. The study is limited to warranty deeds in order to reduce the amount of analysis required to determine if a transaction is an arms-length sale.

In most counties, questionnaires are mailed to the buyer for all transactions (Exhibit 3). In larger counties the residential transactions are sampled before mailing the questionnaires. Follow up questionnaires are mailed where no response is received.

The questionnaires are reviewed and sales accepted or rejected based upon "arms-length transaction" criteria. (A real estate transaction between two knowledgeable parties neither of whom is related to or under abnormal pressure from the other.)

Assessment information is then collected for all accepted sales and statistical results are computed and analyzed.

A weighted average assessment/sales ratio is used as the estimate of a county's assessment level. In addition to a countywide average, ratios are computed for each class of property for which sales information is available. The order to adjust a county's assessment roll is based on the countywide ratio.

As of 1986 the Tax Commission has adopted standards recommended by the International Association of Assessing Officers which provide for an acceptable range of ratios. If the countywide ratio is within 10% of the legal assessment level, the legal level is deemed to have been satisfied. Utah's legal assessment level is 100% of "reasonable fair cash value." Therefore, any county with an overall ratio of 90 to 110 satisfies the legal level.

Another important statistic is the coefficient of dispersion. It indicates the amount of variation in assessments and provides a measure of assessment uniformity. Generally, an overall coefficient of dispersion less than or equal to 20 is considered acceptable. Chart 5 shows preliminary results for the 1986 ratio study.

Table 14

PRELIMINARY COUNTY WIDE STATISTICS - 1986 RATIO STUDY

COUNTY	DOLLAR WGT. MEAN	UPPER BOUND	LOWER BOUND	INTERVAL	COEFF.OF DISP.
BEAVER	98.28	106.69	89.87	8.41	67.54
BOX ELDER	99.60	105.32	93.87	5.72	23.04
CACHE	103.08	104.81	101.35	1.73	18.94
CARBON	106.02	110.02	102.02	4.00	37.17
DAGGETT	94.15	100.37	87.93	6.22	20.25
DAVIS	96.18	97.53	94.83	1.35	13.12
DUCHESNE	112.74	128.97	96.52	16.23	40.92
EMERY	81.84	88.29	75.39	6.45	40.73
GARFIELD	80.96	86.43	75.49	5.47	35.54
GRAND	96.19	106.03	86.35	9.84	50.35
IRON	82.85	87.05	78.66	4.20	50.08
JUAB	95.78	102.01	89.54	6.24	29.75
KANE	88.71	93.61	83.81	4.90	46.84
MILLARD	100.65	105.86	95.44	5.21	54.73
MORGAN	96.61	99.95	93.28	3.34	20.73
PIUTE	94.03	102.60	85.45	8.57	35.11
RICH	112.14	126.25	98.04	14.10	67.18
SALT LAKE	98.00	99.18	96.82	1.18	11.77
SAN JUAN	83.65	88.91	78.40	5.25	50.78
SANPETE	115.06	120.17	109.96	5.11	29.37
SEVIER	105.96	111.29	100.64	5.33	44.61
SUMMIT	107.41	110.85	103.96	3.45	26.92
TOOELE	98.37	100.84	95.89	2.48	19.64
UINTAH	95.44	99.43	91.45	3.99	31.29
UTAH	98.21	100.20	96.21	2.00	19.40
WASATCH	102.36	106.28	98.44	3.92	25.31
WASHINGTON	89.95	91.82	88.08	1.87	15.43
WAYNE	102.37	109.28	95.46	6.91	33.49
WEBER	101.54	103.36	99.73	1.81	17.81

Exhibit 3

STATE OF UTAH

REAL PROPERTY TRANSFER SURVEY

FOR INTERNAL USE ONLY:

This survey should be completed and returned by _____.

ALL INFORMATION SUPPLIED BY YOU IS STRICTLY CONFIDENTIAL

• 1. BUYER(MAKE NECESSARY CORRECTION) • 2. SELLER(MAKE NECESSARY CORRECTION)

• 3. Property Serial Number(s)(If known)_____

LEGAL DESCRIPTION:

• 4. What is the address or location of the property?(approximate if necessary)

_____

(Street) (City) (ST) (ZIP)

• 5. What was the date of sale? (month/year) _____

• 6. In this transaction, what was the:

A. Sale Price .....• $_____

B. Down Payment-Cash .....• $_____

C. Down Payment-Other(Please specify)_____

• 7. Circle the letter(s) of the following which apply to this sale.

A. This was a compulsory transaction because of foreclosure, divorce, court order, condemnation, probate, etc.
B. Sale was between relatives, affiliated companies, or their officers.
C. Property was sold to or purchased from any church, fraternal, educational, or governmental organization.
D. Real estate in more than one county was involved in this sale.
E. Partial interest only was purchased or sold.
F. Possession by buyer was delayed for more than one year from date of deed.
G. This was strictly a transfer of convenience (i.e., to correct a defect in title).
H. None of the above

If "A" through "G" above apply to this sale, you need not answer the remaining questions. Please return questionaire in envelope provided. IF "A" through "G" do not apply, please continue on the reverse.

• 8. Circle the letter of the category below which best describes property included in the sale price.

A. Vacant land, vacant residential lot, or vacant recreational lot
B. Residence
C. Mobile home & lot
D. Apartment building
E. Commercial/Industrial building
F. Agricultural land only
G. Agricultural land and building(s)
H. Cabin or summer home (seasonal use only)
I. Other (specify) _____

• 9. If use of the property has changed since time of sale, please enter new use (use letter from list above) _____

• 10. Did this sale include machinery, inventory or other items of personal property? YES ☐ NO ☐

If YES: Type personal property _____

Agreed upon value (if any)..... • $_____

• 11. Did this sale involve the trade or exchange of property of any kind? YES ☐ NO ☐

If YES: Type of Property _____

Agreed upon value (if any) ..... • $_____

• 12. Circle the letter(s) indicating the type(s) of financing used to execute this sale (circle all that apply).

A. Conventional
B. Graduated payments
C. FHA
D. V.A.
E. Farmer's Home Loan
F. Utah Housing Authority
G. Assumption of seller's mortgage
H. Seller financing (e.g., contract)
I. Other (specify)_____

• 13. If there is any reason this sale may <u>not</u> have been a "fair market value" transaction, please explain.

_____

_____

_____

• 14. In the event that we need to contact you regarding this survey, please list your name, phone number and best time you can be reached.

_____
(PLEASE PRINT NAME) (PHONE) (BEST TIME)

Thank you for taking a moment to answer these questions. Your help in obtaining thorough and accurate sales information is appreciated.

Exemptions

The 1986 Utah State Legislature passed two resolutions relating to the exemption of property taxes. The first resolution, SJR 18, provided for the exemption from taxation of any property owned by a non-profit entity used exclusively for hospital or nursing home purposes. This action was in response to a Utah State Supreme Court decision denying exemption based on the claim that a non-profit hospital is by its nature charitable. The proposed exemption was defeated in the November election. This action does not mean that all non-profit hospitals and nursing homes will be taxed. It will require that hospital and nursing homes meet criteria for "exclusive charitable use" that are applied to other non-profit entities. 1987 should see extensive hearings on this issue at the local boards of equalization.

The second resolution, HJR 18, provided for the exemption of "farm equipment and farm machinery as defined by statute." This resolution was approved in the November election and the 1987 legislature will be faced with defining farm equipment and farm machinery. While the law provides that the exemption may be implemented over a period of time, counties appear to support a one step, 100%, implementation. The loss of property tax revenues would be approximately $1,750,000, depending upon the legislative definition, with approximately half the loss being borne by the schools.

Other Issues

Several other property tax issues have received continuous attention of the Utah State Legislature over the past five years: property tax relief measures and redevelopment. Brief overviews and summary statistics follow.

Property Tax Relief

Several types of property tax relief are granted under Utah law. In recent years, the interest in tax relief has increased nationwide in response to some of the perceived social ills of rising property taxes. Tax relief legislation has been enacted in response to the numerous property tax limitation measures that have sought to cure the negative impacts of property taxation. The following is a brief overview of Utah tax relief statutes.

A) Veterans Exemption - A veteran's exemption was first granted in 1931. Currently an exemption of up to $30,000 in taxable value on real or personal property may be granted to a disabled veteran, the veteran's unmarried widow(er) and/or minor orphans. The disability must be at least 25% and annual income may not exceed $12,000. For veterans whose service was subsequent to 1920, the disability must be service related. Applications must be submitted to the county by May 1st each year (§§59-2-5 through 59-2-6.7, Utah Code Ann. 1953, as amended).

B) Blind Exemption - The real and tangible property owned by blind persons, their unremarried widow(er) and/or minor orphans, is exempt from property taxation up to an amount of $10,000 in taxable value of real property and $1,500 of personal property. Eligibility depends upon specific vision impairment as attested by a registered ophthalmologist. Applications must be filed annually with the county by May 1st (§59-2-12, Utah Code Ann. 1953, as amended).

C) Indigent Abatement/Deferral - An indigent abatement may be granted in an amount of 50% of the taxes levied not to exceed $300. To be eligible, a person must own and live in the property and be 65 years of age or older. A person under 65 years of age may qualify if disabled or if circumstances of extreme hardship exist. In addition, yearly income can not exceed $7,500 for a single applicant and $8,000 for a married couple or household. The market value of the property may not exceed $80,000. Applications must be filed each year on or before July 1st with the Board of County Commissioners. An indigent deferral may be granted based upon the same eligibility requirements as the indigent abatement. The deferral must be approved by the holder of a trust deed or mortgage. The deferral becomes a lien upon the property and must be satisfied upon sale or any other transfer of title. The deferred taxes bear interest at 6% (§§59-2-14, 59-2-15, Utah Code Ann. 1953, as amended).

D) Circuit Breaker - The Circuit Breaker law was enacted by the 1979 Utah State Legislature and provides a property tax credit to homeowners. To be eligible a person must be 65 years of age or a widow or widower and the annual income can not exceed $10,000. The credit granted varies in relation to the income and ranges from $25 to $300. Application for the homeowner's credit must be filed with the county by May 1st. In order to receive the credit after May 1st, applications must be filed with the State Tax Commission by December 31st and, upon proof of payment of the taxes, a refund will be issued (§59, Chapter 25, Utah Code Ann. 1953, as amended).

A person may be eligible for more than one form of tax relief; however, current practice may vary from county to county.

Table 15

RELEIF85 — REPORT OF 1985 TAX RELIEF GRANTED — 11-Feb-87

COUNTY	INDIGENT ABATEMENTS NUMBER	INDIGENT ABATEMENTS ASSESS VALUE	INDIGENT ABATEMENTS TAX AMT.	INDIGENT DEFERALS NUMBER	INDIGENT DEFERALS ASSESS VALUE	INDIGENT DEFERALS TAX AMT.	VETERAN EXEMPTIONS NUMBER	VETERAN EXEMPTIONS ASSESS VALUE	VETERAN EXEMPTIONS TAX AMT	BLIND EXEMPTIONS NUMBER	BLIND EXEMPTIONS ASSESS VALUE	BLIND EXEMPTIONS TAX AMT.	CIRCUIT BREAKER NUMBER	CIRCUIT BREAKER ASSESS VALUE	CIRCUIT BREAKER TAX AMT.	TOTAL TAX RELIEF NUMBER	TOTAL TAX RELIEF ASSESSED VALUE	TOTAL TAX RELIEF TAX AMOUNT
BEAVER	0	0	$0.00	0	0	$0.00	30	149,400	$7,878.93	2	4,000	233.16	97	N/A	10,938.97	129	153,400	19,051.06
BOXELDER	134	587,278	$9,986.09	0	0	$0.00	123	1,553,296	$26,670.77	23	141,520	2,407.09	187	N/A	21,043.93	467	2,282,094	60,107.88
CACHE	294	413,797	$26,773.23	0	0	$0.00	261	1,010,316	$64,667.82	51	100,443	6,511.96	419	N/A	52,683.50	1,025	1,524,556	150,636.51
CARBON	75	109,800	$6,906.27	0	0	$0.00	124	555,720	$34,952.12	17	33,671	2,338.55	140	N/A	15,661.07	356	699,191	60,058.01
DAGGETT	3	1,150	$69.21	0	0	$0.00	1	200	$9.39	0	0	0.00	5	N/A	670.07	9	1,350	748.67
DAVIS	162	833,390	$22,202.30	0	0	$0.00	492	4,113,130	$139,752.72	58	118,827	9,304.46	283	N/A	30,599.76	995	5,065,347	201,859.24
DUCHESNE	13	14,642	$876.58	0	0	$0.00	39	147,192	$8,512.92	7	13,805	810.49	82	N/A	11,440.79	141	175,639	21,640.78
EMERY	0	0	$0.00	0	0	$0.00	34	95,521	$7,174.24	3	11,425	675.94	104	N/A	12,425.36	141	106,946	20,275.54
GARFIELD	6	25,795	$1,075.36	0	0	$0.00	30	141,000	$6,945.30	3	11,070	490.32	119	N/A	15,020.70	158	177,865	23,531.68
GRAND*	32	53,000	$3,517.96	0	0	$0.00	15	57,285	$3,780.84	3	6,870	453.40	52	N/A	5,901.96	102	117,155	13,654.16
IRON	91	114,747	$8,801.13	0	0	$0.00	60	216,378	$16,261.36	8	12,875	1,017.92	143	N/A	15,663.86	310	344,000	41,744.27
JUAB	40	119,460	$1,850.95	0	0	$0.00	78	214,420	$12,385.18	7	24,360	1,095.41	85	N/A	10,353.16	210	358,240	25,684.70
KANE*	20	58,600	$3,517.96	0	0	$0.00		87,265	$5,934.00	0	0	0.00	42	N/A	5,342.12	62	145,865	14,794.08
MILLARD	20	47,915	$3,000.00	0	0	$0.00	71	261,922	$16,517.93	6	12,600	806.54	208	N/A	26,194.16	305	322,437	46,318.63
MORGAN	15	10,305	$741.72	0	0	$0.00	22	91,436	$6,339.41	2	4,000	314.92	30	N/A	3,225.00	69	105,741	10,621.05
PIUTE*	5	15,680	$940.80	0	0	$0.00	14	36,864	$2,315.81	2	4,000	254.36	50	N/A	4,863.22	71	56,544	8,374.19
RICH	0	0	$0.00	0	0	$0.00	8	80,617	$1,459.74	0	0	0.00	21	N/A	2,450.79	29	80,617	3,910.53
SALT LAKE	2,041	4,362,767	$384,065.26	0	0	$0.00	3508	11,490,943	$1,016,184.27	448	877,490	77,587.75	3391	N/A	377,784.14	9,388	16,731,200	1,855,621.42
SAN JUAN*	9	11,565	$816.00	0	0	$0.00	14	33,949	$2,375.12	1	3,000	156.18	33	N/A	3,833.06	57	48,514	7,180.36
SANPETE	250	443,371	$32,065.38	0	0	$0.00	101	232,075	$16,538.18	5	10,000	712.92	332	N/A	46,965.33	688	685,446	96,281.81
SEVIER	155	154,200	$10,031.24	0	0	$0.00	82	269,780	$17,225.53	13	22,290	1,482.07	258	N/A	36,167.34	508	446,270	64,906.18
SUMMIT	64	164,464	$10,099.00	0	0	$0.00	22	87,435	$4,735.57	6	12,000	674.02	82	N/A	10,573.97	174	263,899	26,082.56
TOOELE	84	95,913	$7,948.67	0	0	$0.00	141	484,915	$39,780.05	11	24,400	1,904.53	144	N/A	17,155.88	380	605,228	66,789.13
UINTAH	69	429,419	$7,772.77	0	0	$0.00	105	593,604	$19,366.90	4	22,390	443.62	82	N/A	12,271.84	260	1,045,413	39,855.13
UTAH	984	1,376,610	$98,564.42	7	43,998	$3,126.51	587	2,874,240	$157,630.30	144	288,000	20,138.83	1363	N/A	170,864.64	3,085	4,582,848	450,324.70
WASATCH	96	655,733	$14,899.00	0	0	$0.00	31	250,108	$7,710.00	2	11,756	288.00	127	N/A	15,790.13	256	917,597	38,687.13
WASHINGTON	151	229,061	$15,461.62	0	0	$0.00	186	618,926	$41,777.49	27	53,125	3,585.92	236	N/A	29,525.51	600	901,112	90,350.54
WAYNE	3	6,100	$382.72	0	0	$0.00	27	132,000	$7,574.00	0	0	0.00	44	N/A	6,125.55	74	138,100	14,082.27
WEBER*	530	795,000	$64,401.61	0	0	$0.00	791	3,068,040	$252,472.37	118	257,450	21,507.83	803	N/A	86,733.09	2,242	4,120,490	425,114.90
TOTAL	5,346	11,129,762	$736,767.25	7	43,998	$3,126.51	7005	28,947,977	$1,944,928.26	971	2,081,367	$155,396.19	8,962	N/A	$1,058,268.90	22,291	42,203,104	$3,898,487.11

*VALUE ESTIMATED

NOTE: Homeowner tax credits only. Does not include circuit breaker payments made to renters. "Circuit Breaker" is funded by the State of Utah.

Redevelopment - Tax Increment Financing

The Utah Neighborhood Development Act was originally adopted by the first Special Session of the Utah Legislature in 1969, as Title 11 Chapter 19, Utah Laws of 1969, Chapter 5. It was subsequently amended in 1970, 1971, 1974, 1977, 1980, 1983, 1984 and 1986. The major changes occurred in 1974, providing for division of tax revenues, and in 1983, providing for greater accountability, placing limits on the size of project areas from which tax increment financing can be drawn, and time limits applicable to project planning and execution.

The number of Utah cities utilizing the Neighborhood (or Community) Development Act has grown from one city with one project to thirty cities with a total of 44 projects, as of January 1, 1986. Waiting in the wings for eventual approval are additional cities, and additional projects. Several new projects will have been added during 1986 for tax increment impact in 1987, with more still on the drawing boards.

Tax increment financing allows a redevelopment agency to take the property tax revenues from all taxable value added to the assessment roll after the year in which the agency is established (the base year). Tax increment financing of redevelopment activity has grown from a modest $ 8,148 during the first year to a total of $ 11,591,972 for the calendar year 1985, the latest year for which figures are available. A year by year listing of tax increment funds taken by the various redevelopment agencies appears on the attached chart.

Table 16

HISTORY OF TAX INCREMENT FUNDS TAKEN BY REDEVELOPMENT AGENCIES

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	TOTAL
BOX ELDER COUNTY:												
Brigham City RDA					15,518	16,620	47,419	42,711	45,438	63,518	56,301	287,525
Tremonton RDA								1,454	5,136	10,463	5,092	22,145
TOTAL BOX ELDER COUNTY					15,518	16,620	47,419	44,165	50,574	73,981	61,393	309,670
CARBON COUNTY:												
Price RDA								45,504	69,132	85,000	145,200	344,836
Helper RDA											4,515	4,515
TOTAL CARBON COUNTY								45,504	69,132	85,000	149,715	349,351
CACHE COUNTY:												
Logan RDA											2,560	2,560
TOTAL CACHE COUNTY											2,560	2,560
DAVIS COUNTY:												
Bountiful RDA												
Kaysville RDA				42,260	92,193	205,182	308,546	352,255	405,856	368,820	344,048	2,119,160
Woodscross RDA												
TOTAL DAVIS COUNTY				42,260	92,193	205,182	308,546	352,255	405,856	368,820	344,048	2,119,160
DUCHESNE COUNTY:												
Roosevelt RDA								2,968	34,237	33,417	43,782	114,404
TOTAL DUCHESNE COUNTY								2,968	34,237	33,417	43,782	114,404
IRON COUNTY:												
Cedar City RDA								87,678	94,456	112,541	144,260	438,935
TOTAL IRON COUNTY								87,678	94,456	112,541	144,260	438,935
SALT LAKE COUNTY:												
Salt Lake City RDA												
Murray RDA				900,000	1,250,000	1,319,000	2,515,000	3,200,000	4,500,000	5,200,000	6,700,000	25,584,000
Sandy RDA				125,000		127,920	250,000	304,000	320,000	565,780	597,581	2,290,281
Midvale RDA				(ESCROW)								
South Salt Lake RDA											17,835	17,835
West Valley RDA											40,602	40,602
TOTAL SALT LAKE COUNTY											80,000	80,000
				1,025,000	1,250,000	1,446,920	2,765,000	3,504,000	4,820,000	5,765,780	7,436,018	28,012,718

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	TOTAL
SANPETE COUNTY:												
Ephraim RDA									16,506	27,668	29,900	74,074
Mt. Pleasant RDA									11,102	33,445	34,645	79,192
TOTAL SANPETE COUNTY									27,608	61,113	64,545	153,266
SEVIER COUNTY:												
Richfield RDA									48,206	69,058	79,626	196,890
TOTAL SEVIER COUNTY									48,206	69,058	79,626	196,890
SUMMIT COUNTY:												
Park City RDA						700,000	720,000	750,000	1,000,000	1,000,000	1,000,000	5,170,000
TOTAL SUMMIT COUNTY						700,000	720,000	750,000	1,000,000	1,000,000	1,000,000	5,170,000
TOOELE COUNTY:												
Tooele RDA												
TOTAL TOOELE COUNTY												
UINTAH COUNTY:												
Naples RDA											10,000	10,000
TOTAL UINTAH COUNTY											10,000	10,000
UTAH COUNTY:												
Lindon RDA									6,725	19,315	27,567	53,607
Orem RDA											1,824	1,824
Payson RDA							31,247	26,416	50,000	203,515	193,660	504,838
Provo RDA												
TOTAL UTAH COUNTY							31,247	26,416	56,725	222,830	223,051	560,269
WASHINGTON COUNTY:												
St. George RDA	8,184	8,765	12,610	12,229	39,631	65,445	128,338	160,803	160,000	180,000	183,125	959,094
TOTAL WASHINGTON COUNTY	8,184	8,765	12,610	12,229	39,631	65,445	128,338	160,803	160,000	180,000	183,125	959,094
WEBER COUNTY												
Ogden RDA						40,615	976,672	1,164,218	1,404,193	1,452,734	1,590,575	6,629,007
Roy RDA									23,415	37,691	244,131	305,237
South Ogden RDA										10,722	15,143	25,865
TOTAL WEBER COUNTY						40,615	976,672	1,164,218	1,427,608	1,501,147	1,849,849	6,960,109
	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	TOTAL
TOTAL STATE WIDE	8,148	8,765	12,610	1,079,489	1,397,342	2,474,782	4,977,222	6,138,107	8,194,402	9,473,687	11,591,977	45,356,426

General Statistics

The following tables and graphs display 1985 and 1986 property valuation and tax information, and used to be published as the Statistical Study of Assessed Valuations in Utah. These statistics are based upon reports submitted by county auditors and county assessors. In some cases the 1986 value and taxes have been estimated from preliminary data received in June 1986. In addition, personal property values include estimates to year end which were not used in previous years' studies.

In comparing 1985 and 1986 valuations, the 1985 values must be multiplied by five. (In 1985 the legal assessment rate was 20 percent of reasonable fair cash value. In 1986 it was 100 percent.)

Table 17

SUMMARY OF ALL TAXABLE VALUES SET BY THE STATE TAX COMMISSION FOR 1986

COUNTY	TRANSPORT COMPANIES	PETROLEUM COMPANIES	UTILITY COMPANIES	TELEPHONE & TELEGRAPH COMPANIES	MINING COMPANIES	TOTAL CENTRALLY ASSESSED VALUE	PERCENT OF TOTAL
BEAVER	13,535,659	0	49,913,899	5,840,607	5,463,375	74,753,540	0.57%
BOX ELDER	72,569,596	8,248,561	57,103,663	37,442,296	3,624,945	178,989,061	1.37%
CACHE	12,969,855	13,262,724	25,385,202	32,140,326	811,850	84,569,957	0.65%
CARBON	27,697,708	9,992,632	69,984,473	22,706,988	241,632,773	372,014,574	2.84%
DAGGETT	5,277,581	37,148,095	1,019,251	1,517,997	10,722,330	55,685,254	0.43%
DAVIS	29,812,612	28,336,520	50,075,010	59,588,930	3,372,050	171,185,122	1.31%
DUCHESNE	11,324,646	888,315,966	31,843,932	13,576,880	203,185	945,264,609	7.23%
EMERY	14,051,209	17,657,672	1,178,373,112	7,947,262	145,176,440	1,363,205,695	10.42%
GARFIELD	2,542,386	34,454,861	7,108,624	6,336,265	29,550,555	79,992,691	0.61%
GRAND	26,875,728	138,336,808	14,126,520	6,442,762	12,109,755	197,891,573	1.51%
IRON	21,546,300	0	39,660,582	24,980,964	47,484,290	133,672,136	1.02%
JUAB	19,781,051	0	48,356,789	6,829,939	40,117,505	115,085,284	0.88%
KANE	1,237,780	0	7,873,593	4,882,045	341,460	14,334,878	0.11%
MILLARD	28,818,017	0	2,191,986,654	21,791,358	26,443,215	2,269,039,244	17.35%
MORGAN	10,566,255	4,922,844	3,038,180	5,838,453	15,013,875	39,379,607	0.30%
PIUTE	752,663	0	3,960,395	1,773,000	673,135	7,159,193	0.05%
RICH	526,580	15,088,348	11,148,410	5,838,406	232,240	32,833,984	0.25%
SALT LAKE	119,199,443	134,994,571	386,200,785	506,389,738	340,689,619	1,487,474,156	11.37%
SAN JUAN	1,827,693	748,614,476	20,480,260	6,830,847	25,575,940	803,329,216	6.14%
SANPETE	1,677,601	903,362	17,895,039	8,907,796	962,535	30,346,333	0.23%
SEVIER	2,204,169	0	41,630,847	13,424,018	81,781,520	139,040,554	1.06%
SUMMIT	37,818,780	2,025,630,669	25,754,601	21,412,911	14,804,975	2,125,421,936	16.25%
TOOELE	53,252,494	4,097,197	26,579,272	22,228,917	156,748,711	262,906,591	2.01%
UINTAH	10,164,761	701,062,763	608,912,159	22,729,754	76,812,940	1,419,682,377	10.85%
UTAH	51,784,739	26,971,414	159,276,330	109,007,048	12,362,545	359,402,076	2.75%
WASATCH	4,149,546	4,191,521	16,623,338	6,494,229	2,789,745	34,248,379	0.26%
WASHINGTON	4,396,823	36,415	31,965,761	27,195,384	9,612,485	73,206,868	0.56%
WAYNE	252,639	0	1,632,407	3,707,291	69,318	5,661,655	0.04%
WEBER	36,552,822	19,994,831	71,953,240	64,069,815	12,487,825	205,058,533	1.57%
	623,167,136	4,862,262,250	5,199,862,328	1,077,872,226	1,317,671,136	13,080,835,076	100.00%
	4.76%	37.17%	39.75%	8.24%	10.07%	100.00%	

*Includes the value of the Intermountain Power Project. The Uniform School Fund and the Delta-Sutherland-Oasis Cemetery District levy against the IPA Value.

Figure 5

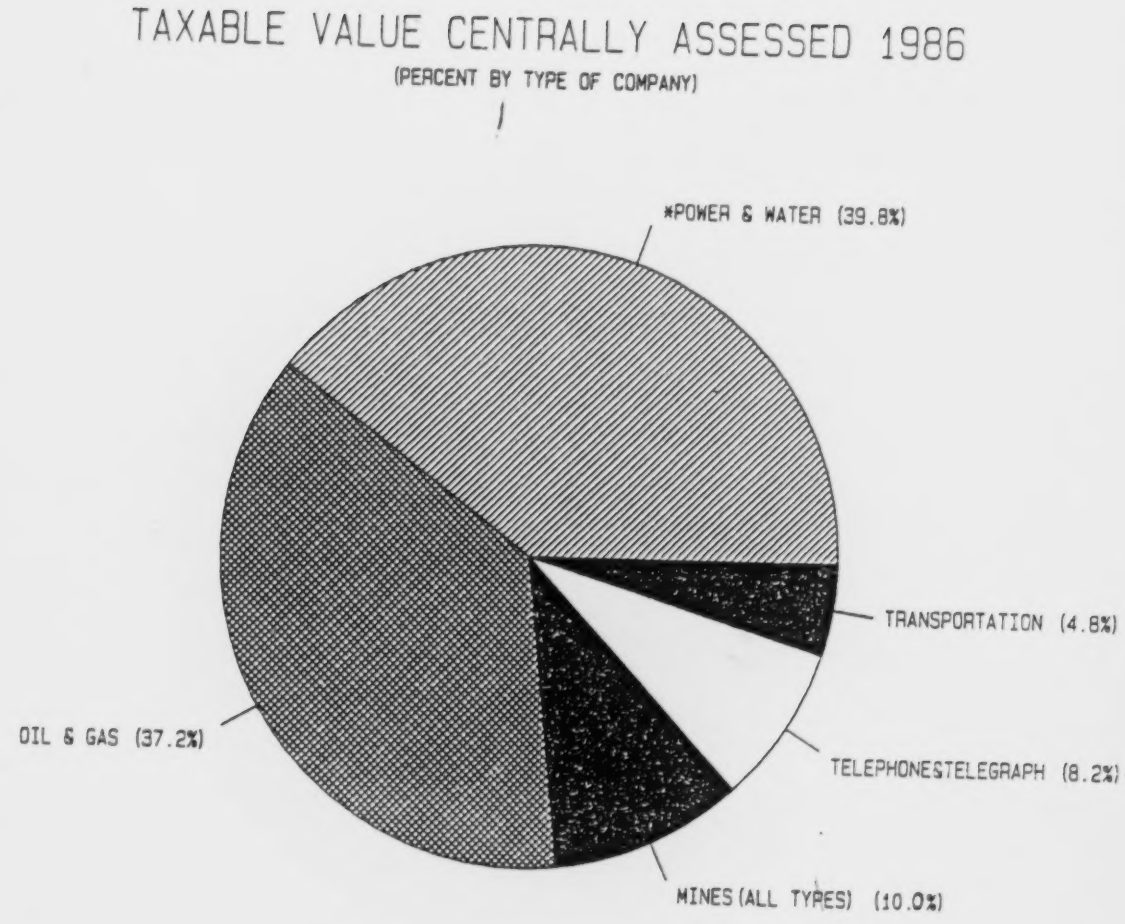

TAXABLE VALUE CENTRALLY ASSESSED 1986
(PERCENT BY TYPE OF COMPANY)
*POWER & WATER (39.8%)
TRANSPORTATION (4.8%)
TELEPHONESTELEGRAPH (8.2%)
MINES (ALL TYPES) (10.0%)
OIL & GAS (37.2%)

Table 18

04-Jan-80

SUMMARY OF ALL ASSESSED VALUES SET BY THE STATE TAX COMMISSION FOR 1985

COUNTY	TRANSPORT COMPANIES	PETROLEUM COMPANIES	UTILITY COMPANIES	TELEPHONE & TELEGRAPH COMPANIES	MINING COMPANIES	TOTAL CENTRALLY ASSESSED VALUE	%
1-Beaver	2,352,731	0	7,858,828	1,138,890	397,213	11,747,662	0.5%
2-Box Elder	12,801,376	1,605,980	10,575,745	7,048,532	721,392	32,753,025	1.4%
3-Cache	2,384,792	2,353,009	3,949,885	6,117,973	176,129	14,981,788	0.6%
4-Carbon	4,677,454	2,089,692	12,730,117	4,313,542	41,712,021	65,522,826	2.8%
5-Daggett	716,692	8,235,548	223,471	284,903	0	9,460,614	0.4%
6-Davis	4,911,811	5,374,699	7,332,100	11,171,249	676,585	29,466,444	1.3%
7-Duchesne	1,965,168	164,592,912	6,197,142	2,726,974	42,485	175,524,681	7.5%
8-Emery	2,283,468	3,011,920	218,356,992	1,549,856	27,974,456	253,176,692	10.8%
9-Garfield	482,960	7,204,507	1,911,769	1,311,335	11,536,318	22,446,889	1.0%
10-Grand	4,313,243	29,587,919	3,957,529	1,354,870	3,269,582	42,483,143	1.8%
11-Iron	3,882,860	0	5,850,811	4,825,266	8,067,134	22,626,071	1.0%
12-Juab	3,533,533	0	7,239,321	1,333,685	12,278,059	24,384,598	1.0%
13-Kane	238,536	0	1,697,371	976,068	90,030	3,002,005	0.1%
14-Millard	5,179,789	0	229,433,048	4,169,043	4,839,128	243,621,008	10.4%
15-Morgan	1,961,301	755,495	655,129	966,909	2,694,586	7,033,420	0.3%
16-Piute	259,152	0	916,806	329,657	134,469	1,640,084	0.1%
17-Rich	89,372	2,886,072	1,490,384	1,039,844	40,740	5,546,412	0.2%
18-Salt Lake	22,828,194	25,299,121	64,514,140	91,379,195	78,733,951	282,754,601	12.1%
19-San Juan	350,385	133,186,404	5,366,658	1,151,680	14,279,424	154,334,551	6.6%
20-Sanpete	1,871,716	167,155	4,449,997	1,774,778	134,810	8,398,456	0.4%
21-Sevier	1,484,298	0	8,220,085	2,799,105	14,210,007	26,713,495	1.1%
22-Summit	6,675,678	418,922,168	2,076,173	3,891,480	2,755,743	434,321,242	18.5%
23-Tooele	9,666,108	568,803	2,968,172	3,639,406	32,992,839	49,835,328	2.1%
24-Uintah	1,881,177	174,096,531	108,307,372	4,452,749	12,185,486	300,923,315	12.8%
25-Utah	9,070,480	4,864,894	26,728,533	22,472,178	2,486,532	65,622,617	2.8%
26-Wasatch	702,913	846,418	1,813,329	1,243,145	552,920	5,158,725	0.2%
27-Washington	777,964	8,357	5,911,915	4,815,794	790,613	12,304,643	0.5%
28-Wayne	42,582	0	300,662	690,200	12,880	1,046,324	0.0%
29-Weber	6,918,492	3,717,428	11,302,577	11,506,463	2,855,547	36,300,507	1.5%
STATE TOTALS	114,304,225	989,375,032	782,336,061	200,474,769	276,641,079	2,343,131,166	100.0%
% OF GRAND TOTAL	4.9%	42.2%	32.5%	8.6%	11.8%	100.0%	

NOTE: To compare with 1986, multiply these values by 5.

Table 19

TOTAL ASSESSED VALUE OF ALL PROPERTY FOR THE CALENDAR YEARS 1984 AND 1985
AND TOTAL PROPERTY TAXES CHARGED FOR EACH CLASS OF PROPERTY

ASSESSED BY COUNTY ASSESSOR	Assessed Value Calendar Years 1984	1985	Percent of Increase or (Decrease)	Property Taxes Calendar Years 1984	1985	Percent of Increase or (Decrease)
Residential Real Estate	$926,603,236	$994,567,882	7.3%	$71,074,556	$79,925,436	12.5%
Commercial & Indus Real Estate	$402,139,213	$424,034,211	5.4%	$31,585,468	$34,961,815	10.7%
Agricultural Real Estate	$300,452,434	$345,088,577	14.9%	$18,915,774	$22,204,900	17.4%
Residential Buildings	$2,545,980,653	$2,731,144,964	7.3%	$195,871,240	$219,372,585	12.0%
Commercial & Indus Buildings	$920,053,422	$1,005,347,433	9.3%	$71,188,661	$81,269,899	14.2%
Agricultural Buildings	$47,765,814	$38,475,321	-19.5%	$3,204,163	$2,524,696	-21.2%
Motor Vehicles	$496,466,220	$550,824,432	10.9%	$37,487,714	$43,259,350	15.4%
Commercial & Indus Machinery	$362,179,195	$347,187,005	-4.1%	$24,574,012	$24,776,069	0.8%
Agricultural Machinery	$26,654,745	$29,067,732	9.1%	$1,530,066	$1,676,047	9.5%
Other Personal Property	$273,846,756	$293,222,732	7.1%	$21,194,275	$23,647,730	11.6%
TOTAL	$6,302,141,688	$6,758,960,289	7.2%	$476,625,929	$533,618,527	12.0%
ASSESSED BY TAX COMMISSION						
Airlines	$14,872,674	$18,975,962	27.6%	$844,932	$1,110,241	31.4%
Auto, Passenger & Freight Co's	$16,522,386	$16,752,089	1.4%	$1,710,070	$1,185,181	-30.7%
Gas, Pipeline & Water Co's	$89,722,971	$91,031,401	1.5%	$5,728,127	$5,998,659	4.7%
Power Companies	$489,555,342	$761,978,844	55.6%	$30,957,297	$38,693,242	25.0%
Railroad, Terminal & Car Co's	$72,276,316	$78,576,174	8.7%	$3,996,913	$5,038,682	26.1%
Telephone & Telegraph Co's	$175,988,437	$200,474,769	13.9%	$13,073,742	$15,384,436	17.7%
Metalliferous Mining Co's	$210,888,740	$147,115,342	-30.2%	$14,396,391	$10,286,612	-28.5%
Non-metalliferous Mining Co's	$47,131,088	$45,624,391	-3.2%	$2,780,983	$2,745,400	-1.3%
Coal Companies	$87,608,415	$83,901,346	-4.2%	$5,201,557	$4,991,105	-4.0%
Oil & Gas	$735,751,167	$898,700,848	22.1%	$33,023,744	$41,275,169	25.0%
TOTAL	$1,940,317,536	$2,343,131,166	20.8%	$111,713,756	$126,708,727	13.4%
GRAND TOTAL	$8,242,459,224	$9,102,091,455	10.4%	$588,339,685	$660,327,254	12.2%

Table 20

TAXABLE VALUE OF LOCALLY ASSESSED PROPERTY FOR CALENDAR YEAR 1986

COUNTY	PRIMARY RESIDENTIAL LAND & IMPROV.	F.A.A. AGRICULTURAL	OTHER REAL PROPERTY LAND & IMPROV.	TOTAL REAL PROPERTY	PERSONAL PROP TOTAL	LOCALLY ASSESSED TOTAL PROPERTY	%
1 BEAVER*	63,555,703	4,581,199	22,383,428	90,520,330	27,541,578	118,061,908	0.3%
2 BOX ELDER	326,085,132	61,057,991	222,164,954	609,308,077	330,548,435	939,856,512	2.7%
3 CACHE	593,613,270	35,636,165	223,881,830	853,131,265	235,058,140	1,088,189,405	3.1%
4 CARBON	183,150,621	4,438,708	105,964,859	293,554,188	95,475,451	389,029,639	1.1%
5 DAGGETT	2,699,085	1,143,545	15,737,985	19,580,615	15,868,879	35,449,494	0.1%
6 DAVIS	1,816,477,300	12,176,258	495,374,570	2,324,028,128	636,899,208	2,960,927,336	8.6%
7 DUCHESNE*	94,505,330	15,691,315	123,911,350	234,107,995	100,421,552	334,529,547	1.0%
8 EMERY	52,293,950	7,556,509	19,522,437	79,372,896	42,141,776	121,514,672	0.4%
9 GARFIELD	26,221,371	4,904,887	39,127,206	70,253,464	9,886,411	80,139,875	0.2%
10 GRAND*	53,585,865	1,061,310	45,209,395	99,856,570	43,034,129	142,890,699	0.4%
11 IRON	164,525,815	14,200,370	210,203,965	388,930,150	69,124,521	458,054,671	1.3%
12 JUAB	42,841,935	10,871,635	32,557,200	86,270,770	27,173,823	113,444,593	0.3%
13 KANE	41,024,824	2,527,441	70,745,008	114,297,273	24,631,672	138,928,945	0.4%
14 MILLARD*	91,391,375	31,589,078	53,162,162	176,142,615	71,326,677	247,469,292	0.7%
15 MORGAN*	54,659,460	7,379,920	18,747,510	80,786,890	21,584,786	102,371,676	0.3%
16 PIUTE	9,646,550	3,375,045	3,600,420	16,622,015	3,565,505	20,187,520	0.1%
17 RICH	20,520,485	9,951,456	83,981,492	114,453,433	15,398,422	129,851,855	0.4%
18 SALT LAKE*	8,274,908,703	24,911,088	4,819,855,211	13,119,675,002	3,179,579,231	16,299,254,233	47.2%
19 SAN JUAN	29,248,359	9,283,895	46,857,379	85,389,633	41,734,262	127,123,895	0.4%
20 SANPETE	132,975,550	16,618,414	99,176,670	248,770,634	56,549,590	305,320,224	0.9%
21 SEVIER*	135,540,212	12,662,908	72,841,840	221,044,960	69,984,535	291,029,495	0.8%
22 SUMMIT	183,592,000	13,408,485	860,978,377	1,057,978,862	93,195,735	1,151,174,597	3.3%
23 TOOELE*	195,460,135	5,906,580	68,513,375	269,880,090	96,540,999	366,421,089	1.1%
24 UINTAH*	188,809,067	13,913,405	94,767,844	297,490,316	141,515,013	439,005,329	1.3%
25 UTAH	2,118,231,000	48,527,850	1,003,054,465	3,169,813,315	859,928,130	4,029,741,445	11.7%
26 WASATCH*	96,739,374	7,295,091	121,686,811	225,721,276	33,565,925	259,287,201	0.8%
27 WASHINGTON*	378,703,835	6,243,398	388,374,070	773,321,303	116,014,354	889,335,657	2.6%
28 WAYNE	16,212,745	3,615,705	12,361,970	32,190,420	12,978,450	45,168,870	0.1%
29 WEBER	1,542,231,527	11,856,711	824,397,933	2,378,486,171	562,422,102	2,940,908,273	8.5%
STATE TOTALS	$16,929,450,578	$402,386,362	$10,199,141,716	$27,530,978,656	$7,033,689,291	$34,564,667,947	100.0%
% GRAND TOTAL	49.0%	1.2%	29.5%	79.7%	20.3%	100.0%	

*Based upon preboard of equalization values with estimated adjustment for appeals.

Note: Personal property values include estimates to project year end numbers.
Previous statistical reports have not included this estimate.

Table 21

TAXABLE VALUE OF LOCALLY ASSESSED PROPERTY FOR CALENDAR YEAR 1985

COUNTY	PRIMARY RESIDENTIAL	FARMLAND ASSESSMENT	OTHER REAL PROPERTY	TOTAL REAL PROPERTY	PERSONAL PROPERTY	TOTAL LOCAL ASSESSED VALUE	%
1-Beaver*	12,541,925	0	5,908,797	18,450,722	3,967,790	22,418,512	0.3%
2-Box Elder	64,719,314	12,174,058	41,351,593	118,244,965	58,579,084	176,824,049	2.6%
3-Cache	123,799,090	7,151,635	37,725,585	168,676,310	39,517,118	208,193,428	3.1%
4-Carbon	37,633,545	882,320	21,652,167	60,168,032	16,168,135	76,336,167	1.1%
5-Daggett	541,293	233,790	3,097,637	3,872,720	1,735,984	5,608,704	0.1%
6-Davis	353,135,485	2,489,650	97,332,060	452,957,195	109,553,272	562,510,467	8.3%
7-Duchesne	20,398,695	3,214,330	24,090,080	47,703,105	18,940,485	66,643,590	1.0%
8-Emery	13,612,046	1,495,495	4,957,321	20,064,862	4,425,056	24,489,918	0.4%
9-Garfield	8,031,366	926,942	5,532,471	14,490,779	4,111,967	18,602,746	0.3%
10-Grand	10,973,552	225,933	9,163,121	20,362,606	8,171,228	28,533,834	0.4%
11-Iron	32,886,152	3,583,885	42,274,970	78,745,007	11,880,028	90,625,035	1.3%
12-Juab	7,582,275	1,946,815	6,007,655	15,536,745	4,212,087	19,748,832	0.3%
13-Kane	7,781,280	563,064	15,548,630	23,892,974	3,988,793	27,881,767	0.4%
14-Millard	18,985,015	6,130,055	13,402,465	38,517,535	14,077,790	52,595,325	0.8%
15-Morgan	10,778,289	1,462,176	3,668,239	15,908,704	4,261,710	20,170,414	0.3%
16-Piute	1,904,150	670,305	772,805	3,347,260	1,033,680	4,380,940	0.1%
17-Rich	3,624,842	3,974,356	21,827,460	29,426,658	1,605,352	31,032,010	0.5%
18-Salt Lake	1,690,843,854	4,904,330	968,921,215	2,664,669,399	535,989,698	3,200,659,097	47.4%
19-San Juan	7,842,975	1,725,960	7,967,561	17,536,496	8,994,870	26,531,366	0.4%
20-Sanpete	29,461,775	7,497,200	12,097,180	49,056,155	6,275,720	55,331,875	0.8%
21-Sevier	28,765,474	2,523,500	14,674,720	45,963,694	14,047,069	60,010,763	0.9%
22-Summit	34,069,315	10,386,995	166,678,272	211,134,582	18,247,326	229,381,908	3.4%
23-Tooele	39,956,101	1,162,590	12,981,820	54,100,511	15,518,436	69,618,947	1.0%
24-Uintah	46,072,538	2,699,387	26,803,703	75,575,628	29,730,177	105,305,805	1.6%
25-Utah	421,541,868	7,353,509	200,857,886	629,753,263	147,105,215	776,858,478	11.5%
26-Wasatch	20,211,820	1,464,039	23,878,963	45,554,822	6,713,185	52,268,007	0.8%
27-Washington	70,061,804	1,148,780	74,586,226	145,796,810	22,361,266	168,158,076	2.5%
28-Wayne	3,348,060	709,500	2,390,930	6,448,490	1,624,112	8,072,602	0.1%
29-Weber	333,288,897	3,007,750	157,809,330	494,105,977	76,061,650	570,167,627	8.4%
STATE TOTALS	3,454,392,795	91,708,349	2,023,960,862	5,570,062,006	1,188,898,283	6,758,960,289	100.0%
% OF GRAND TOTAL	51.1%	1.4%	29.9%	82.4%	17.6%	100.0%	

NOTE: To compare with 1986, multiply these values by 5.
Primary Residence includes the following property classes:
Primary Residence, Land and Buildings, and Mobile Homes
F.A.A. Homesite

Table 22

SUMMARY OF TAXABLE VALUE FOR LOCAL & CENTRALLY ASSESSED PROPERTY FOR 1986

COUNTY	LOCAL ASSESSED REAL PROPERTY	LOCAL ASSESSED PERSONAL PROPERTY	TOTAL LOCAL ASSESSED	CENTRALLY ASSESSED PROPERTY	TOTAL ASSESSED VALUE	%
1-Beaver	90,520,330	27,541,578	118,061,908	74,753,540	192,815,448	0.4%
2-Box Elder	609,308,077	330,548,435	939,856,512	178,989,061	1,118,845,573	2.3%
3-Cache	853,131,265	235,058,140	1,088,189,405	84,569,957	1,172,759,362	2.5%
4-Carbon	293,554,188	95,475,451	389,029,639	372,014,574	761,044,213	1.6%
5-Daggett	19,580,615	15,868,879	35,449,494	55,685,254	91,134,748	0.2%
6-Davis	2,324,028,128	636,899,208	2,960,927,336	171,185,122	3,132,112,458	6.6%
7-Duchesne	234,107,995	100,421,552	334,529,547	945,264,609	1,279,794,156	2.7%
8-Emery	79,372,896	42,141,776	121,514,672	1,363,205,695	1,484,720,367	3.1%
9-Garfield	70,253,464	9,886,411	80,139,875	79,992,691	160,132,566	0.3%
10-Grand	99,856,570	43,034,129	142,890,699	197,891,573	340,782,272	0.7%
11-Iron	388,930,150	69,124,521	458,054,671	133,672,136	591,726,807	1.2%
12-Juab	86,270,770	27,173,823	113,444,593	115,085,284	228,529,877	0.5%
13-Kane	114,297,273	24,631,672	138,928,945	14,334,878	153,263,823	0.3%
14-Millard	176,142,615	71,326,677	247,469,292	2,269,039,244	2,516,508,536	5.3%
15-Morgan	80,786,890	21,584,786	102,371,676	39,379,607	141,751,283	0.3%
16-Piute	16,622,015	3,565,505	20,187,520	7,159,193	27,346,713	0.1%
17-Rich	114,453,433	15,398,422	129,851,855	32,833,984	162,685,839	0.3%
18-Salt Lake	13,119,675,002	3,179,579,231	16,299,254,233	1,487,474,156	17,786,728,389	37.3%
19-San Juan	85,389,633	41,734,262	127,123,895	803,329,216	930,453,111	2.0%
20-Sanpete	248,770,634	56,549,590	305,320,224	30,346,333	335,666,557	0.7%
21-Sevier	221,044,960	69,984,535	291,029,495	139,040,554	430,070,049	0.9%
22-Summit	1,057,978,862	93,195,735	1,151,174,597	2,125,421,936	3,276,596,533	6.9%
23-Tooele	269,880,090	96,540,999	366,421,089	262,906,591	629,327,680	1.3%
24-Uintah	297,490,316	141,515,013	439,005,329	1,419,682,377	1,858,687,706	3.9%
25-Utah	3,169,813,315	859,928,130	4,029,741,445	359,402,076	4,389,143,521	9.2%
26-Wasatch	225,721,276	33,565,925	259,287,201	34,248,379	293,535,580	0.6%
27-Washington	773,321,303	116,014,354	889,335,657	73,206,868	962,542,525	2.0%
28-Wayne	32,190,420	12,978,450	45,168,870	5,661,655	50,830,525	0.1%
29-Weber	2,378,486,171	562,422,102	2,940,908,273	205,058,533	3,145,966,806	6.6%
STATE TOTALS	27,530,978,656	7,033,689,291	34,564,667,947	13,080,835,076	47,645,503,023	100.0%
% OF GRAND TOTAL	57.8%	14.8%	72.5%	27.5%	100.0%	

Figure 6

TAXABLE VALUE ALL PROPERTY-1986

PERCENT BY TYPE OF PROPERTY

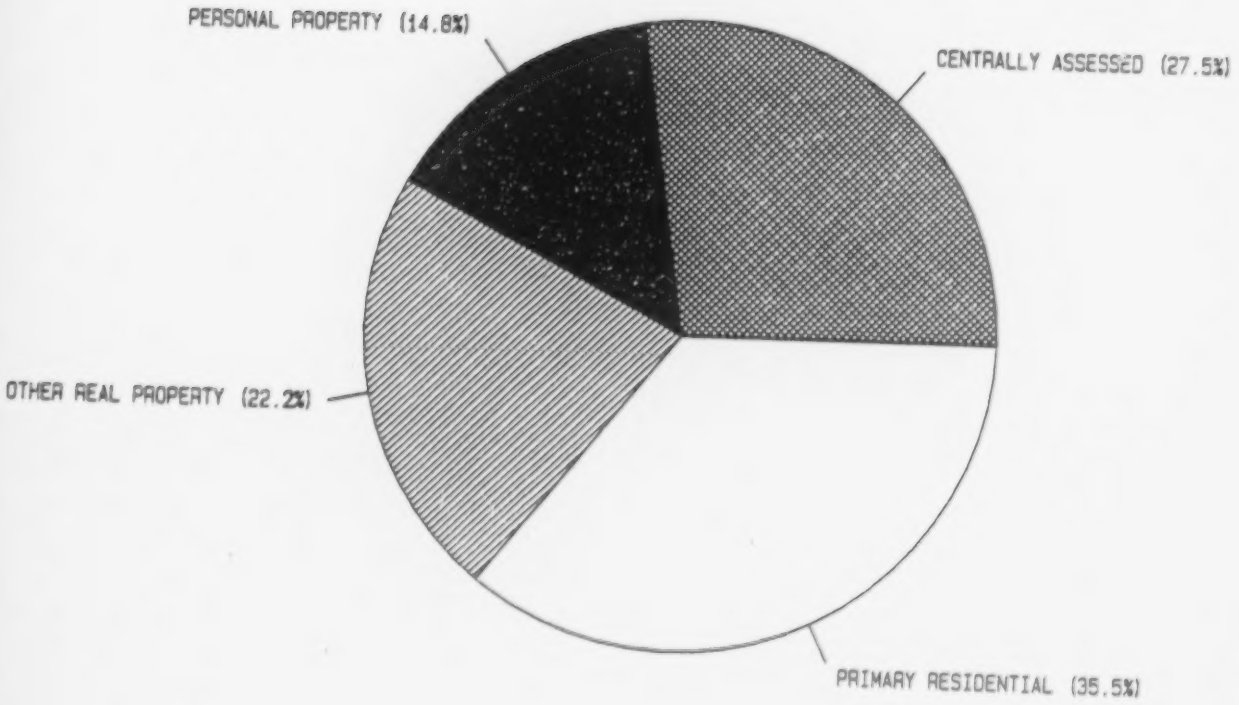


Table 23

SUMMARY OF ASSESSED VALUE FOR LOCAL & CENTRALLY ASSESSED PROPERTY FOR 1985

COUNTY	LOCAL ASSESSED REAL PROPERTY	LOCAL ASSESSED PERSONAL PROPERTY	TOTAL LOCAL ASSESSED	CENTRALLY ASSESSED PROPERTY	TOTAL ASSESSED VALUE	%
1-Beaver	18,450,722	3,967,790	22,418,512	11,747,662	34,166,174	0.4%
2-Box Elder	118,244,965	58,579,084	176,824,049	32,753,025	209,577,074	2.3%
3-Cache	168,676,310	39,517,118	208.193,428	14,981,788	223,175,216	2.5%
4-Carbon	60,168,032	16,168,135	76,336,167	65,522,826	141,858,993	1.6%
5-Daggett	3,872,720	1,735,984	5,608,704	9,460,614	15,069,318	0.2%
6-Davis	452,957,195	109,553,272	562,510,467	29,466,444	591,976,911	6.5%
7-Duchesne	47,703,105	18,940,485	66,643,590	175,524,681	242,168,271	2.7%
8-Emery	20,064,862	4,425,056	24,489,918	253,176,692	277,666,610	3.1%
9-Garfield	14,490,779	4,111,967	18,602,746	22,446,889	41,049,635	0.5%
10-Grand	20,362,606	8,171,228	28,533,834	42,483,143	71,016,977	0.8%
11-Iron	78,745,007	11,880,028	90,625,035	22,626,071	113,251,106	1.2%
12-Juab	15,536,745	4,212,087	19,748,832	24,384,598	44,133,430	0.5%
13-Kane	23,892,974	3,988,793	27,881,767	3,002,005	30,883,772	0.3%
14-Millard	38,517,535	14,077,790	52,595,325	243,621,008	296,216,333	3.3%
15-Morgan	15,908,704	4,261,710	20,170,414	7,033,420	27,203,834	0.3%
16-Piute	3,347,260	1,033,680	4,380,940	1,640,084	6,021,024	0.1%
17-Rich	29,426,658	1,605,352	31,032,010	5,546,412	36,578,422	0.4%
18-Salt Lake	2,664,669,399	535,989,698	3,200,659,097	282,754,601	3,483,413,698	38.3%
19-San Juan	17,536,496	8,994,870	26,531,366	154,334,551	180,865,917	2.0%
20-Sanpete	49,056,155	6,275,720	55,331,875	8,398,456	63,730,331	0.7%
21-Sevier	45,963,694	14,047,069	60,010,763	26,713,495	86,724,258	1.0%
22-Summit	211,134,582	18,247,326	229,381,908	434,321,242	663,703,150	7.3%
23-Tooele	54,100,511	15,518,436	69,618,947	49,835,328	119,454,275	1.3%
24-Uintah	75,575,628	29,730,177	105,305,805	300,923,315	406,229,120	4.5%
25-Utah	629,753,263	147,105,215	776,858,478	65,622,617	842,481,095	9.3%
26-Wasatch	45,554,822	6,713,185	52,268,007	5,158,725	57,426,732	0.6%
27-Washington	145,796,810	22,361,266	168,158,076	12,304,643	180,462,719	2.0%
28-Wayne	6,448,490	1,624,112	8,072,602	1,046,324	9,118,926	0.1%
29-Weber	494,105,977	76,061,650	570,167,627	36,300,507	606,468,134	6.7%
STATE TOTALS	5,570,062,006	1,188,898,283	6,758,960,289	2,343,131,166	9,102,091,455	100.0%
% OF GRAND TOTAL	61.2%	13.1%	74.3%	25.7%	100.0%	

Table 24

REAL AND PERSONAL PROPERTY TAXES CHARGED IN 1986

	COUNTY	PRIMARY RESIDENTIAL PROPERTY	PROPERTY ASSESSED UNDER F.A.A.	OTHER LOCALLY ASSESSED REAL PROPERTY	PERSONAL PROPERTY	CENTRALLY ASSESSED PROPERTY	TOTAL OF ALL PROPERTY	%
1	BEAVER	651,211	218,225	234,181	320,396	843,569	2,267,583	0.3%
2	BOX ELDER	3,548,434	685,903	2,384,821	3,348,391	1,803,403	11,770,953	1.7%
3	CACHE	8,147,214	473,440	2,497,443	3,027,983	1,094,451	15,240,530	2.2%
4	CARBON	2,812,154	69,030	1,703,674	1,414,714	5,002,936	11,002,508	1.6%
5	DAGGETT	25,133	11,982	159,805	146,675	502,276	845,871	0.1%
6	DAVIS	27,860,408	165,928	10,888,064	10,278,859	2,775,008	51,968,267	7.4%
7	DUCHESNE	1,005,172	172,447	1,314,137	995,811	8,547,110	12,034,677	1.7%
8	EMERY	754,236	76,278	302,083	631,695	17,746,779	19,511,071	2.8%
9	GARFIELD	300,912	54,902	490,962	138,258	864,000	1,849,034	0.3%
10	GRAND	750,607	16,084	665,226	580,325	2,255,072	4,267,314	0.6%
11	IRON	2,387,087	266,203	3,140,091	1,026,772	1,722,308	8,542,460	1.2%
12	JUAB	572,258	173,312	449,611	350,080	1,392,339	2,937,600	0.4%
13	KANE	508,914	32,307	881,864	270,565	174,812	1,868,462	0.3%
14	MILLARD*	1,243,645	414,867	720,605	758,534	10,447,000	13,584,651	1.9%
15	MORGAN	766,236	107,021	291,089	306,835	533,558	2,004,739	0.3%
16	PIUTE	112,048	39,632	45,692	63,321	79,822	340,516	0.0%
17	RICH	178,305	84,324	936,107	162,284	342,077	1,703,097	0.2%
18	SALT LAKE	152,344,241	458,060	87,815,844	57,589,342	26,749,587	324,957,075	46.3%
19	SAN JUAN	436,345	124,258	602,572	500,646	8,796,282	10,460,103	1.5%
20	SANPETE	1,594,744	540,421	1,203,052	909,609	398,326	4,646,152	0.7%
21	SEVIER	1,959,513	175,531	1,039,292	668,318	1,611,143	5,453,797	0.8%
22	SUMMIT	2,192,992	771,812	11,322,331	1,166,579	17,916,908	33,370,622	4.8%
23	TOOELE	3,134,208	94,006	1,054,510	1,422,002	3,185,845	8,890,572	1.3%
24	UINTAH	2,253,133	139,413	1,421,682	1,795,133	14,798,182	20,407,543	2.9%
25	UTAH	29,338,505	686,314	14,265,241	11,879,987	4,833,340	61,003,387	8.7%
26	WASATCH	1,296,400	98,824	1,645,200	333,203	439,383	3,813,010	0.5%
27	WASHINGTON	5,621,005	92,319	6,003,262	1,694,793	1,015,040	14,426,420	2.1%
28	WAYNE	166,233	37,455	130,678	133,551	58269	526,186	0.1%
29	WEBER	28,284,165	158,586	13,337,116	7,295,593	3,187,753	52,263,213	7.4%
TOTALS		280,245,458 39.9%	6,438,885 0.9%	166,946,234 23.8%	109,210,255 15.6%	139,116,578 19.8%	701,957,410 100.0%	100%

*Includes taxes charged against IPA for the Uniform School Fund and the Delta-Sutherland-Oasis Cemetery Maintenance District.

Figure 7

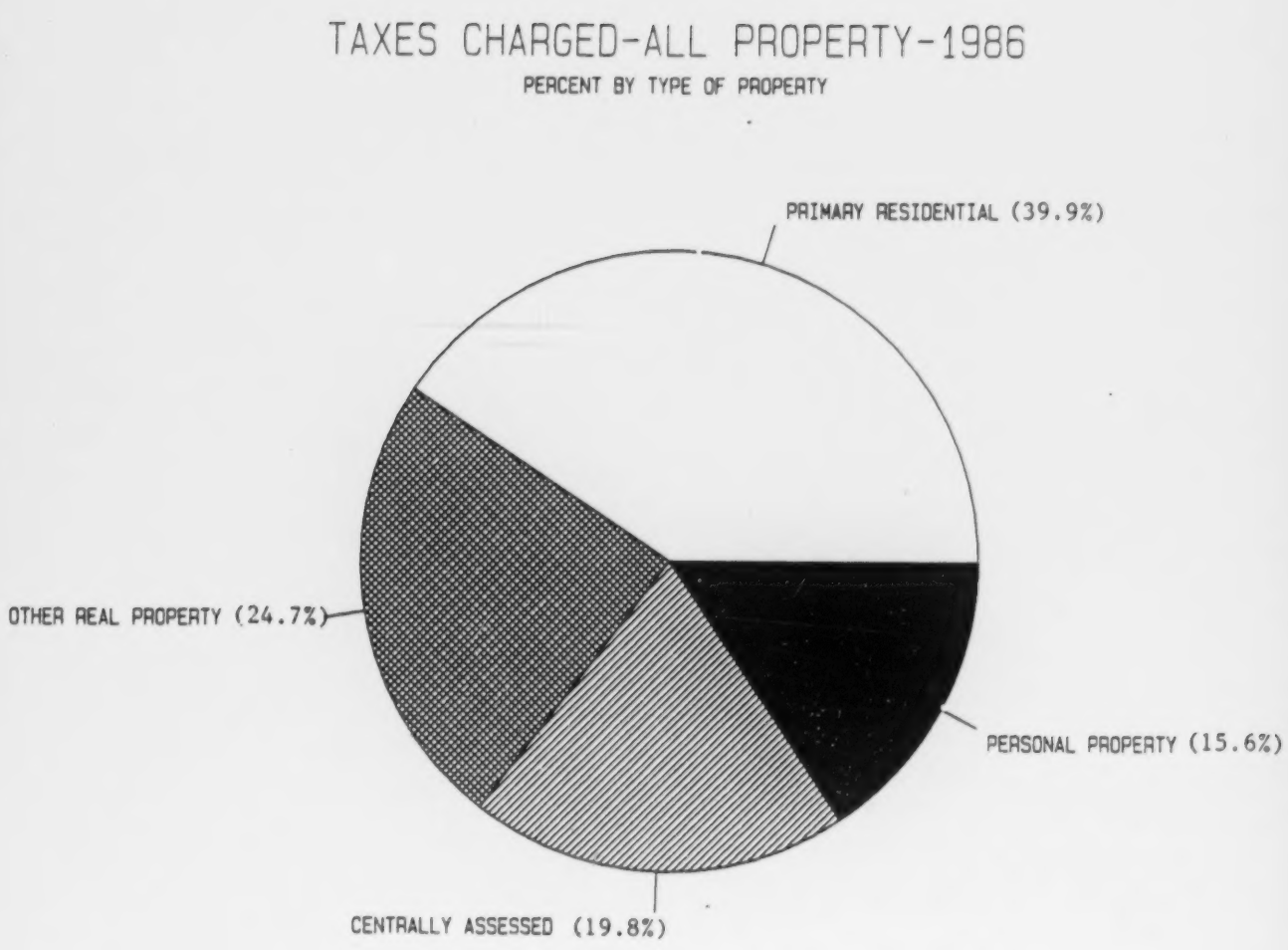

TAXES CHARGED-ALL PROPERTY-1986
PERCENT BY TYPE OF PROPERTY
PRIMARY RESIDENTIAL (39.9%)
OTHER REAL PROPERTY (24.7%)
PERSONAL PROPERTY (15.6%)
CENTRALLY ASSESSED (19.8%)

Table 25

REAL AND PERSONAL PROPERTY TAXES CHARGED IN 1985

COUNTY	LOCALLY ASSESSED REAL PROPERTY TAXES	TOTAL PERSONAL PROPERTY TAXES	TOTAL LOCALLY ASSESSED PROPERTY TAXES	TOTAL CENTRALLY ASSESSED PROPERTY TAXES	TOTAL PROPERTY TAXES	%
1-Beaver	1,047,366	228,058	1,275,424	619,144	1,894,568	0.3%
2-Box Elder	6,134,300	2,872,573	9,006,873	1,578,203	10,585,076	1.6%
3-Cache	10,661,689	2,505,443	13,167,132	900,588	14,067,720	2.1%
4-Carbon	4,536,615	1,354,869	5,891,484	4,355,363	10,246,847	1.6%
5-Daggett	201,544	85,524	287,068	446,147	733,215	0.1%
6-Davis	35,225,905	8,699,577	43,925,482	2,267,807	46,193,289	7.0%
7-Duchesne	2,639,217	1,072,382	3,711,599	8,570,828	12,282,427	1.9%
8-Emery	1,426,280	350,299	1,776,579	16,204,686	17,981,265	2.7%
9-Garfield	887,062	255,780	1,142,842	1,175,232	2,318,074	0.4%
10-Grand	1,296,891	524,832	1,821,723	2,275,783	4,097,506	0.6%
11-Iron	5,717,021	918,074	6,635,095	1,456,310	8,091,405	1.2%
12-Juab	1,093,959	284,784	1,378,743	1,482,914	2,861,657	0.4%
13-Kane	1,504,664	247,990	1,752,654	183,385	1,936,039	0.3%
14-Millard	2,368,350	851,960	3,220,310	5,708,507	8,928,817	1.4%
15-Morgan	1,121,142	296,636	1,417,778	467,533	1,885,311	0.3%
16-Piute	196,075	61,120	257,195	91,176	348,371	0.1%
17-Rich	1,510,551	87,204	1,597,755	280,980	1,878,735	0.3%
18-Salt Lake	236,522,640	47,929,839	284,452,479	24,515,046	308,967,525	46.8%
19-San Juan	1,110,777	541,121	1,651,898	8,354,725	10,006,623	1.5%
20-Sanpete	3,348,844	416,572	3,765,416	535,111	4,300,527	0.7%
21-Sevier	2,853,766	848,024	3,701,790	1,430,318	5,132,108	0.8%
22-Summit	13,496,568	1,078,249	14,574,817	17,847,413	32,422,230	4.9%
23-Tooele	4,203,380	1,216,649	5,420,029	2,979,979	8,400,008	1.3%
24-Uintah	4,400,149	1,843,445	6,243,594	14,789,330	21,032,924	3.2%
25-Utah	43,918,921	10,289,660	54,208,581	4,292,044	58,500,625	8.9%
26-Wasatch	3,047,334	444,585	3,491,919	325,473	3,817,392	0.6%
27-Washington	9,839,205	1,479,030	11,318,235	749,714	12,067,949	1.8%
28-Wayne	338,734	91,827	430,561	55,401	485,962	0.1%
29-Weber	39,610,382	6,483,090	46,093,472	2,769,587	48,863,059	7.4%
TOTALS	440,259,331 66.7%	93,359,196 14.1%	533,618,527 80.8%	126,708,727 19.2%	660,327,254 100.0%	100.0%

*Includes taxes charged against IPA for the Uniform School Fund and the Delta-Sutherland-Oasis Cemetery Maintenance District.

Table 26

SUMMARY OF TAXES CHARGED FOR PROPERTY ASSESSED BY THE STATE TAX COMMISSION FOR 1986

COUNTY	TRANSPORT COMPANIES	PETROLEUM COMPANIES	UTILITY COMPANIES	TELEPHONE & TELEGRAPH COMPANIES	MINING COMPANIES	TOTAL CENTRALLY ASSESSED VALUE	PERCENT OF TOTAL
BEAVER	171,736	0	543,839	69,879	58,115	843,569	0.61%
BOX ELDER	707,917	88,343	585,337	385,512	36,294	1,803,403	1.30%
CACHE	163,353	172,493	316,628	431,308	10,669	1,094,451	0.79%
CARBON	382,323	139,306	966,554	347,127	3,167,626	5,002,936	3.60%
DAGGETT	47,388	333,515	9,444	15,664	96,265	502,276	0.36%
DAVIS	486,604	451,897	799,217	985,248	52,042	2,775,008	1.99%
DUCHESNE	102,716	8,000,616	295,291	146,661	1,826	8,547,110	6.14%
EMERY	157,726	199,055	15,666,792	114,741	1,608,465	17,746,779	12.76%
GARFIELD	27,293	366,454	79,653	78,192	312,408	864,000	0.62%
GRAND	302,648	1,555,231	173,394	87,714	136,085	2,255,072	1.62%
IRON	263,505	0	520,546	371,105	567,152	1,722,308	1.24%
JUAB	245,299	0	574,220	93,089	479,731	1,392,339	1.00%
KANE	14,207	0	93,847	62,862	3,896	174,812	0.13%
MILLARD	360,846	0	9,465,359	287,793	333,002	10,447,000	7.51%
MORGAN	143,900	66,765	41,226	81,848	199,819	533,558	0.38%
PIUTE	8,503	0	43,100	21,005	7,214	79,822	0.06%
RICH	5,433	156,189	115,549	62,457	2,449	342,077	0.25%
SALT LAKE	2,142,634	2,484,672	7,022,006	9,272,066	5,828,209	26,749,587	19.23%
SAN JUAN	20,593	8,178,791	232,937	84,646	279,315	8,796,282	6.32%
SANPETE	21,346	11,475	227,298	126,485	11,722	398,326	0.29%
SEVIER	25,714	0	485,150	174,413	925,866	1,611,143	1.16%
SUMMIT	355,456	16,850,844	279,339	256,900	174,369	17,916,908	12.88%
TOOELE	624,940	59,382	357,488	304,827	1,839,208	3,185,845	2.29%
UINTAH	105,904	7,288,325	6,326,227	278,840	798,886	14,798,182	10.64%
UTAH	681,513	378,493	2,082,581	1,535,918	154,835	4,833,340	3.47%
WASATCH	53,862	54,572	207,865	88,263	34,821	439,383	0.32%
WASHINGTON	58,433	470	430,336	401,583	124,218	1,015,040	0.73%
WAYNE	2,571	0	16,706	38,288	704	58,269	0.04%
WEBER	573,900	324,152	1,095,520	1,021,851	172,330	3,187,753	2.29%
	8,258,263	47,161,040	49,053,449	17,226,285	17,417,541	139,116,578	100.00%
	5.94%	33.90%	35.26%	12.38%	12.52%	100.00%	

*Includes taxes charged against IPA for the Uniform School Fund and the Delta-Sutherland-Oasis Cemetery District.

Figure 8

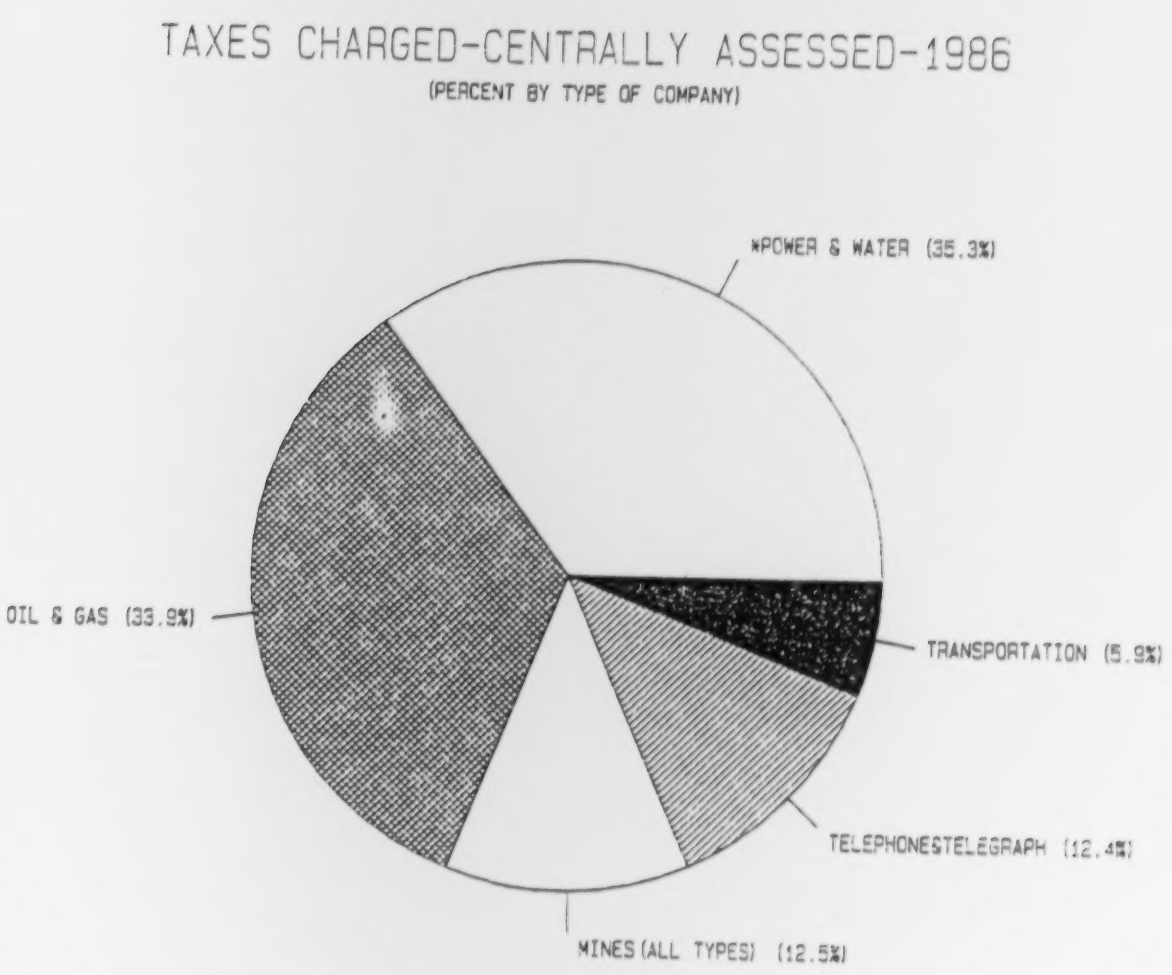

TAXES CHARGED-CENTRALLY ASSESSED-1986
(PERCENT BY TYPE OF COMPANY)
*POWER & WATER (35.3%)
TRANSPORTATION (5.9%)
TELEPHONE&TELEGRAPH (12.4%)
MINES (ALL TYPES) (12.5%)
OIL & GAS (33.9%)

Table 27

SUMMARY OF TAXES CHARGED FOR PROPERTY ASSESSED BY THE STATE TAX COMMISSION FOR 1985

COUNTY	TRANSPORT COMPANIES	PETROLEUM COMPANIES	UTILITY COMPANIES	TELEPHONE & TELEGRAPH COMPANIES	MINING COMPANIES	TOTAL CENTRALLY ASSESSED VALUE	PERCENT OF TOTAL
1-Beaver	136,794	0	398,674	63,762	19,914	619,144	0.5%
2-Box Elder	601,582	82,056	511,699	348,464	34,402	1,578,203	1.2%
3-Cache	140,619	142,447	225,668	380,774	11,080	900,588	0.7%
4-Carbon	318,924	141,919	863,073	326,118	2,705,329	4,355,363	3.4%
5-Daggett	33,649	386,576	10,764	15,158	0	446,147	0.4%
6-Davis	375,936	410,240	549,064	881,942	50,625	2,267,807	1.8%
7-Duchesne	96,217	8,007,568	308,909	156,072	2,062	8,570,828	6.8%
8-Emery	125,681	167,935	14,273,377	108,018	1,529,675	16,204,686	12.8%
9-Garfield	25,429	371,969	103,128	79,022	595,684	1,175,232	0.9%
10-Grand	228,892	1,566,215	222,715	84,930	173,031	2,275,783	1.8%
11-Iron	235,149	0	390,577	350,186	480,398	1,456,310	1.1%
12-Juab	214,902	0	438,605	93,581	735,826	1,482,914	1.2%
13-Kane	13,744	0	101,220	62,692	5,729	183,385	0.1%
14-Millard	288,689	0	4,896,995	248,463	274,360	5,708,507	4.5%
15-Morgan	130,944	50,345	43,563	66,617	176,064	467,533	0.4%
16-Piute	14,376	0	50,228	19,389	7,183	91,176	0.1%
17-Rich	4,477	145,381	75,066	53,973	2,083	280,980	0.2%
18-Salt Lake	1,977,569	2,244,933	5,636,305	8,044,164	6,612,075	24,515,046	19.3%
19-San Juan	19,450	7,196,673	297,393	69,833	771,376	8,354,725	6.6%
20-Sanpete	116,217	10,613	277,022	123,304	7,955	535,111	0.4%
21-Sevier	79,564	0	437,266	167,352	746,136	1,430,318	1.1%
22-Summit	303,112	17,056,504	107,681	224,048	156,068	17,847,413	14.1%
23-Tooele	565,784	43,403	200,528	254,683	1,915,581	2,979,979	2.4%
24-Uintah	92,505	8,537,096	5,309,596	255,440	594,693	14,789,330	11.7%
25-Utah	568,603	338,274	1,667,271	1,572,421	145,475	4,292,044	3.4%
26-Wasatch	43,277	53,830	111,306	83,123	33,937	325,473	0.3%
27-Washington	45,292	469	344,938	314,593	44,422	749,714	0.6%
28-Wayne	2,223	0	15,827	36,680	671	55,401	0.0%
29-Weber	534,504	294,198	849,968	899,634	191,283	2,769,587	2.2%
TOTALS	7,334,104	47,248,644	38,718,426	15,384,436	18,023,117	126,708,727	100.0%
% OF TOTAL	5.8%	37.3%	30.6%	12.1%	14.2%	100.0%	

Table 28

DISTRIBUTION OF PROPERTY TAXES CHARGED FOR 1986

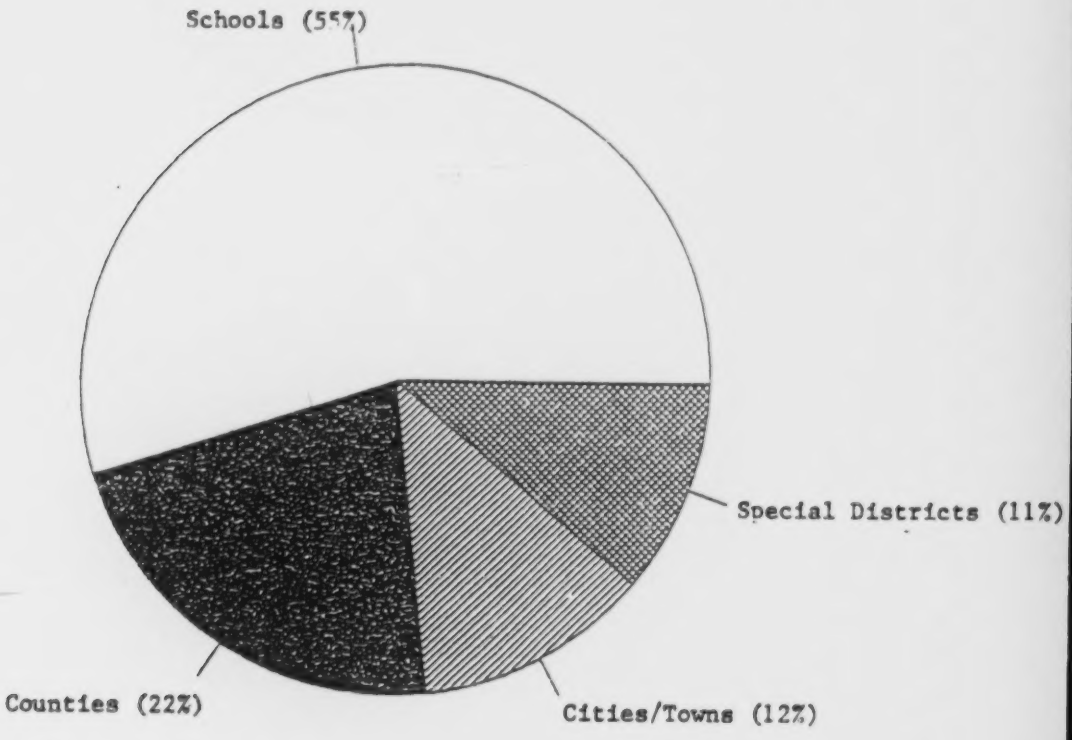
	COUNTY	GENERAL COUNTY	SCHOOL DISTRICTS	CITIES & TOWNS	SPECIAL DISTRICTS	COUNTY TOTALS	
1	BEAVER	510,388	1,454,413	209,883	92,899	2,267,583	0.3%
2	BOX ELDER	1,356,023	8,974,242	1,032,112	408,576	11,770,953	1.7%
3	CACHE	4,157,945	10,210,148	830,801	41,636	15,240,530	2.2%
4	CARBON	2,951,285	6,509,521	768,795	772,907	11,002,508	1.6%
5	DAGGETT	192,842	617,744	26,516	8,769	845,871	0.1%
6	DAVIS	9,910,726	27,816,027	8,090,003	6,151,511	51,968,267	7.4%
7	DUCHESNE	2,390,377	8,358,867	485,952	799,481	12,034,677	1.7%
8	EMERY	5,094,737	11,035,320	338,156	3,042,859	19,511,071	2.8%
9	GARFIELD	371,818	1,308,557	134,174	34,485	1,849,034	0.3%
10	GRAND	884,663	2,405,304	241,596	735,751	4,267,314	0.6%
11	IRON	1,731,980	5,335,598	1,474,882	0	8,542,460	1.2%
12	JUAB	780,721	1,859,246	206,533	91,100	2,937,600	0.4%
13	KANE	494,980	1,247,070	126,412	0	1,868,462	0.3%
14	MILLARD	903,538	11,829,528	238,270	613,315	13,584,651	1.9%
15	MORGAN	590,109	1,268,105	100,019	46,506	2,004,739	0.3%
16	PIUTE	84,943	215,318	28,603	11,652	340,516	0.0%
17	RICH	422,015	1,188,297	40,967	51,818	1,703,097	0.2%
18	SALT LAKE	81,153,479	155,521,834	42,120,931	46,160,831	324,957,075	46.3%
19	SAN JUAN	3,187,717	6,624,226	241,327	406,834	10,460,103	1.5%
20	SANPETE	974,482	2,977,552	452,198	241,920	4,646,152	0.7%
21	SEVIER	1,128,545	3,499,850	654,278	171,125	5,453,797	0.8%
22	SUMMIT	5,291,688	22,834,129	2,599,057	2,645,748	33,370,622	4.8%
23	TOOELE	1,635,178	5,585,238	1,503,872	166,283	8,890,571	1.3%
24	UINTAH	4,294,094	13,622,846	339,946	2,150,656	20,407,542	2.9%
25	UTAH	9,589,193	37,852,318	10,415,575	3,146,301	61,003,387	8.7%
26	WASATCH	1,404,491	2,087,170	223,910	97,438	3,813,009	0.5%
27	WASHINGTON	2,143,263	8,777,413	2,048,015	1,457,728	14,426,419	2.1%
28	WAYNE	112,028	400,339	9,400	4,420	526,186	0.1%
29	WEBER	12,719,938	26,252,006	8,779,542	4,511,727	52,263,213	7.4%
	TOTALS	156,463,186	387,668,225	83,761,724	74,064,275	701,957,410	100.0%
	% OF TOTAL	22.3%	55.2%	11.9%	10.5%	100.0%	

*Taxes were levied against "IPA" value for the Uniform Schoool Fund and Delta-Sutherland-Oasis Cemetery Maintenance District. Other taxing entities in Millard County received funds from IPA based upon impact alleviation agreements.

Figure 9

DISTRIBUTION OF TAXES CHARGED-1986

BY TYPE OF TAXING ENTITY



Distribution of Taxes Charged

Five Year History

	Counties	Schools	Cities/Towns	Special
1982	20%	58%	12%	10%
1983	22%	56%	12%	10%
1984	22%	56%	12%	10%
1985	23%	55%	12%	10%
1986	22%	55%	12%	11%

Table 29

DISTRIBUTION OF PROPERTY TAXES CHARGED FOR 1985

	COUNTY	GENERAL COUNTY	SCHOOL DISTRICTS	CITIES & TOWNS	SPECIAL DISTRICTS	COUNTY TOTALS	
1	BEAVER	425,711	1,203,333	187,841	77,683	1,894,568	0.3%
2	BOX ELDER	1,257,462	8,033,089	915,862	378,663	10,585,076	1.7%
3	CACHE	3,334,238	9,240,556	1,462,026	30,900	14,067,720	2.2%
4	CARBON	2,827,250	5,990,705	730,198	698,694	10,246,847	1.6%
5	DAGGETT	174,503	532,851	21,110	4,751	733,215	0.1%
6	DAVIS	10,252,078	25,526,044	6,816,127	3,599,040	46,193,289	7.4%
7	DUCHESNE	2,983,513	8,010,926	478,455	809,533	12,282,427	1.7%
8	EMERY	4,609,266	10,309,761	294,671	2,767,567	17,981,265	2.8%
9	GARFIELD	433,895	1,685,498	152,856	45,825	2,318,074	0.3%
10	GRAND	856,465	2,401,084	175,833	664,124	4,097,506	0.6%
11	IRON	1,651,194	5,092,902	1,347,309	0	8,091,405	1.2%
12	JUAB	794,402	1,786,949	201,628	78,678	2,861,657	0.4%
13	KANE	520,395	1,248,631	167,013	0	1,936,039	0.3%
14	MILLARD	634,503	7,309,761	251,655	732,898	8,928,817	1.9%
15	MORGAN	534,283	1,216,011	89,807	45,210	1,885,311	0.3%
16	PIUTE	83,813	225,367	27,147	12,044	348,371	0.0%
17	RICH	454,670	1,307,313	61,591	55,161	1,878,735	0.2%
18	SALT LAKE	79,596,003	147,504,131	38,579,703	43,287,688	308,967,525	46.3%
19	SAN JUAN	3,085,573	6,323,072	207,543	390,435	10,006,623	1.5%
20	SANPETE	929,826	2,732,462	397,976	240,263	4,300,527	0.7%
21	SEVIER	851,632	3,477,643	632,864	169,969	5,132,108	0.8%
22	SUMMIT	4,486,633	22,767,666	2,564,677	2,603,254	32,422,230	4.8%
23	TOOELE	1,538,571	5,277,490	1,433,456	150,491	8,400,008	1.3%
24	UINTAH	4,273,530	14,343,950	276,852	2,138,592	21,032,924	2.9%
25	UTAH	9,183,044	36,043,241	10,591,208	2,683,132	58,500,625	8.7%
26	WASATCH	1,369,053	2,040,372	284,484	123,483	3,817,392	0.5%
27	WASHINGTON	1,748,684	7,476,570	1,940,385	902,310	12,067,949	2.1%
28	WAYNE	107,147	363,207	11,230	4,378	485,962	0.1%
29	WEBER	12,262,786	23,344,193	8,942,483	4,313,597	48,863,059	7.4%
	TOTALS	151,260,123	362,814,778	79,243,990	67,008,363	660,327,254	100.0%
	% OF TOTAL	22.9%	54.9%	12.0%	10.1%	100.0%	

*Taxes were levied against "IPA" value for the Uniform Schoool Fund and Delta-Sutherland-Oasis Cemetery Maintenance District. Other taxing entities in Millard County received funds from IPA based upon impact alleviation agreements.

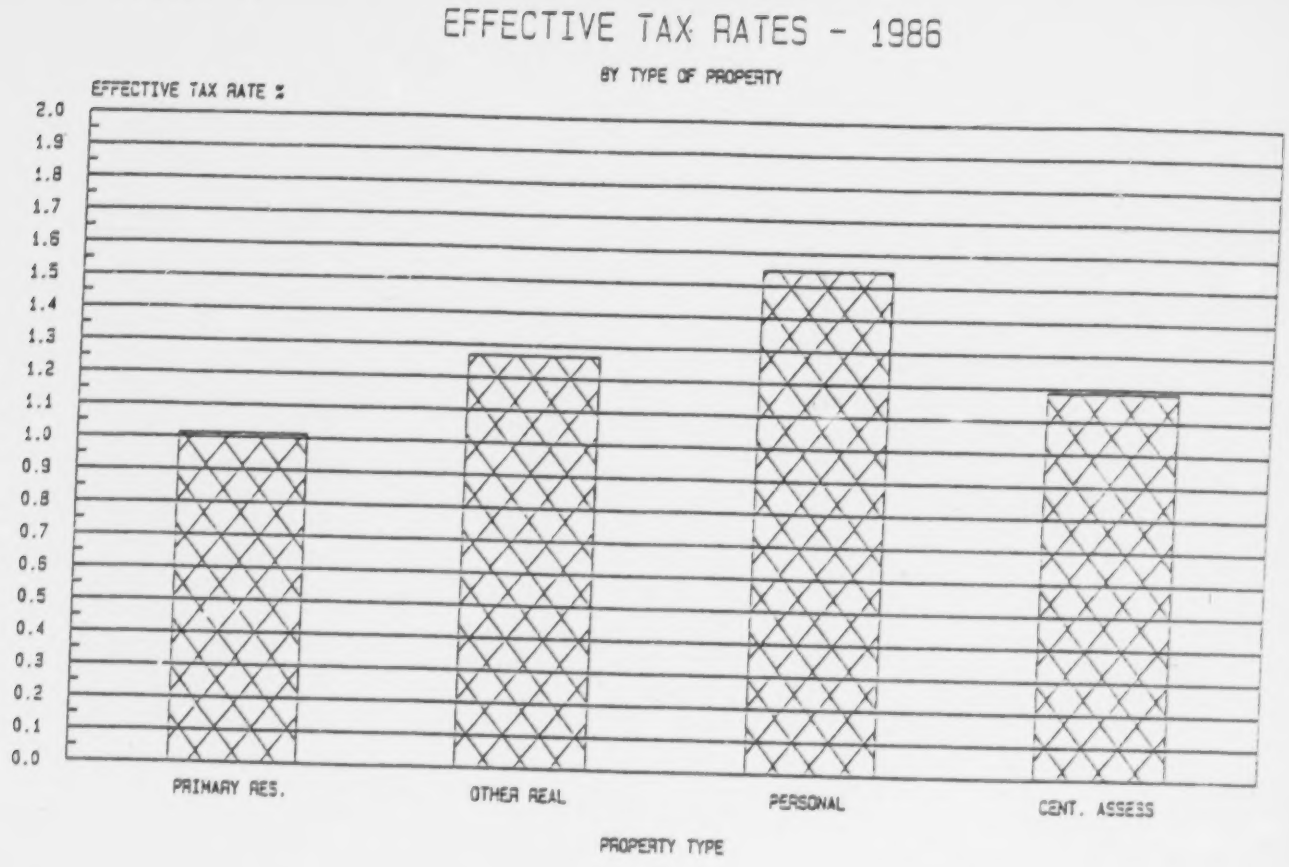
Table 30

1986 EFFECTIVE TAX RATES

	COUNTY	PRIMARY RESIDENTIAL LAND/IMPROV	OTHER REAL PROPERTY LAND/IMPROV	PERSONAL PROPERTY	CENTRALLY ASSESSED PROPERTY
1	BEAVER	0.61%	0.84%	1.16%	1.13%
2	BOX ELDER	0.65%	0.86%	1.01%	1.01%
3	CACHE	0.82%	0.89%	1.29%	1.29%
4	CARBON	0.92%	1.29%	1.48%	1.34%
5	DAGGETT	0.56%	0.81%	0.92%	0.90%
6	DAVIS	0.92%	1.76%	1.61%	1.62%
7	DUCHESNE	0.64%	0.85%	0.99%	0.90%
8	EMERY	0.87%	1.24%	1.50%	1.30%
9	GARFIELD	0.69%	1.00%	1.40%	1.08%
10	GRAND	0.84%	1.18%	1.35%	1.14%
11	IRON	0.87%	1.20%	1.49%	1.29%
12	JUAB	0.80%	1.10%	1.29%	1.21%
13	KANE	0.74%	1.00%	1.10%	1.22%
14	MILLARD*	0.82%	1.08%	1.06%	1.27%
15	MORGAN	0.84%	1.24%	1.42%	1.35%
16	PIUTE	0.70%	1.02%	1.78%	1.11%
17	RICH	0.52%	0.89%	1.05%	1.04%
18	SALT LAKE	1.10%	1.46%	1.81%	1.80%
19	SAN JUAN	0.90%	1.03%	1.20%	1.09%
20	SANPETE	0.72%	0.97%	1.61%	1.31%
21	SEVIER	0.87%	1.14%	0.95%	1.16%
22	SUMMIT	0.72%	1.05%	1.25%	0.84%
23	TOOELE	0.96%	1.23%	1.47%	1.21%
24	UINTAH	0.72%	1.20%	1.27%	1.04%
25	UTAH	0.83%	1.14%	1.38%	1.34%
26	WASATCH	0.80%	1.08%	0.99%	1.28%
27	WASHINGTON	0.89%	1.24%	1.46%	1.39%
28	WAYNE	0.62%	0.85%	1.03%	1.03%
29	WEBER	1.10%	1.29%	1.30%	1.55%

*Effective Tax Rate for Centrally Assessed Properties computed excluding IPA.

Figure 10



Effective Tax Rate

Taxes as a Percentage of Fair Market Value

	1984	1985	1986
Primary Residential	.92	.96	1.01
Other Local Real Property	1.26	1.26	1.27
Personal Property	1.46	1.53	1.55
Total Local	1.10	1.11	1.16
Centrally Assessed	1.15	1.08	1.19

*Not adjusted for results of Annual Assessment/Sales Ratio Studies.

Table 31

RANGE & WEIGHTED AVERAGE TAX RATES - 1986

	Range of Tax Rates	Weighted Avg Tax Rate
Beaver	.010590 - .016490	.011760
Box Elder	.009508 - .016928	.010521
Cache	.011882 - .014968	.012992
Carbon	.012652 - 016602	.014458
Daggett	.008978 - .011548	.010426
Davis	.013772 - .018136	.016592
Duchesne	.008988 - .014111	.009404
Emery	.010898 - .017053	
Garfield	.010570 - .014830	.012493
Grand	.010773 - .016643	.012521
Iron	.011944 - .016568	.014437
Juab	.011444 - .018658	.012854
Kane	.011415 - .014567	.012191
Millard*	.011952 - .015001	.012478
Morgan	.013309 - .016235	.014142
Piute	.010700 - .012495	.012451
Rich	.010178 - .011595	.010469
Salt Lake	.015112 - .021353	.018270
San Juan	.010921 - .016768	.011242
Sanpete	.012118 - .016240	.013841
Sevier	.011219 - .014903	.012681
Summit	.007838 - .014848	.010185
Tooele	.011475 - .016888	.014834
Uintah	.010184 - .015094	.010980
Utah	.012241 - .017694	.013899
Wasatch	.012481 - .015896	.012990
Washington	.012922 - .016095	.014988
Wayne	.010167 - .010906	.010352
Weber	.013473 - .016005	.016613

* Weighted Average Tax Rate for Millard County is calculated without value and taxes associated with IPA.

Table 32

FIVE YEAR HISTORY OF VALUE & TAXES CHARGED - 1982 - 1986

A. Five Year History of Taxable Value 1982 - 1986

	LOCAL ASS'D REAL PROP	LOCAL ASS'D PERS PROP	TOTAL LOCAL	CENTRALLY * ASSESSED	TOTAL ALL PROPERTY
1982	20,721,000,000	4,530,000,000	25,251,000,000	7,882,000,000	33,133,000,000
1983	22,585,000,000	5,046,000,000	27,631,000,000	8,508,000,000	36,139,000,000
1984	25,715,000,000	5,622,000,000	31,337,000,000	9,701,000,000	41,038,000,000
1985	27,695,000,000	6,101,000,000	33,796,000,000	11,716,000,000	45,512,000,000
1986	27,53 ,000,000	7,034,000,000	34,565,000,000	13,081,000,000	47,646,000,000

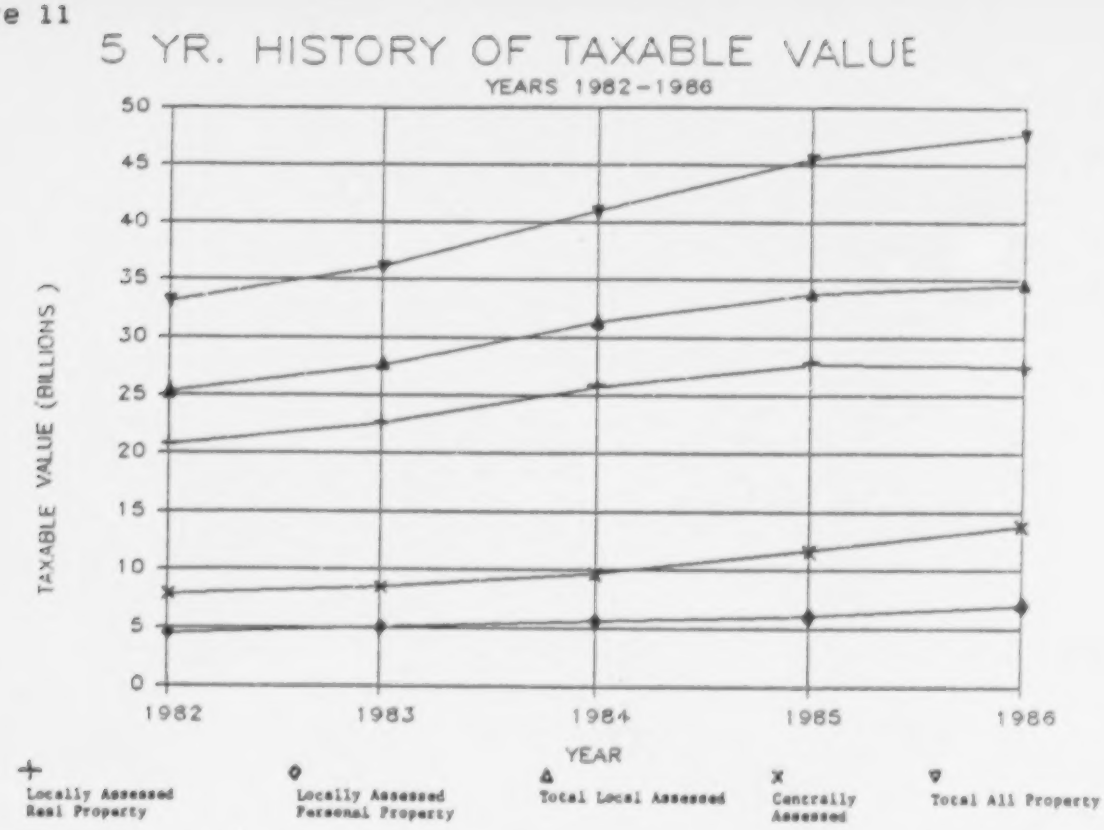
*1985 - 1986 includes value for IPA (Intermountain Power Agency)

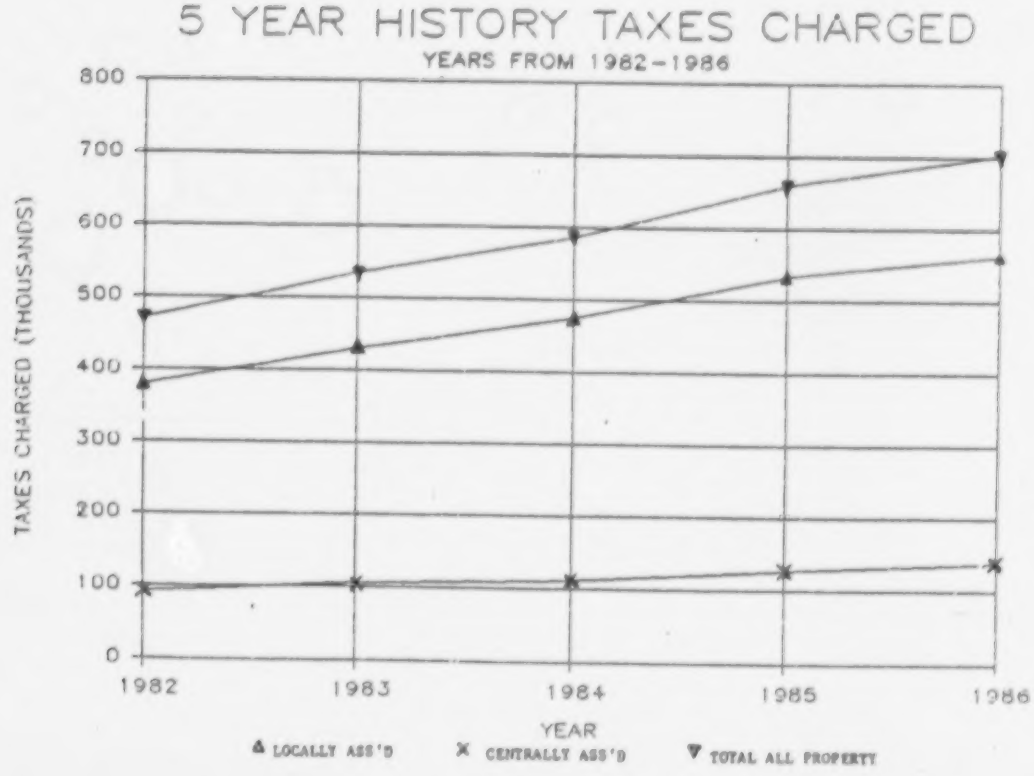
NOTE: Values for the years 1982 through 1985 have been increased by a factor of 5 in order to restate the values based on the new 100% assessment laws implemented in 1986

B. Five Year History of Taxes Charged 1982 - 1986

	LOCALLY ASSESSED	% - TOTAL	CENTRALLY ASSESSED	PERCENT - TOTAL %	TOTAL TAXES TOTAL
1982	379,365,000	80%	92,031,000	20%	471,396,000
1983	430,181,000	80%	105,151,000	20%	535,332,000
1984	474,593,000	81%	111,714,000	19%	586,307,000
1985	533,618,000	81%	126,709,000	19%	660,327,000
1986	562,841,000	80%	139,116,000	20%	701,957,000

Figure 11


5 YR. HISTORY OF TAXABLE VALUE
YEARS 1982-1986
TAXABLE VALUE (BILLIONS)
50
45
40
35
30
25
20
15
10
5
0
1982
1983
1984
1985
1986
YEAR
Locally Assessed Real Property
Locally Assessed Personal Property
Total Local Assessed
Centrally Assessed
Total All Property


5 YEAR HISTORY TAXES CHARGED
YEARS FROM 1982-1986
TAXES CHARGED (THOUSANDS)
800
700
600
500
400
300
200
100
0
1982
1983
1984
1985
1986
YEAR
LOCALLY ASS'D
CENTRALLY ASS'D
TOTAL ALL PROPERTY

Legal Citations:

§§59-1-1, 59-2-7 through 10, 59-3-1, 59-4-1, 59-5-3, 59-5-4.5(2)(a), 59-5-7, 59-5-32, 59-5-46, 59-5-48, 59-5-49, 59-5-51 through 53, 59-5-57 through 60, 59-5-68, 59-5-86, 59-5-90, 59-5-101 through 102, 59-5-106 through 112, 59-5-114, 59-6-1 through 2, 59-7-10 through 14, 59-8-4, 59-9-1 through 2, 59-9-4, 59-9-8 through 9, 59-10-20, 59-10-23 through 25, 59-10-30, and 59-20-1, Utah Code Ann. 1953.

Legislative Changes:

SB 72 Property Tax Assessment of Metalliferous Mines - Provides for the assessment of metalliferous mines at 100 % of their reasonable fair cash value; establishes methods for determining reasonable fair cash value; and establishes a primary use test for determining whether certain property is appurtenant to the mines for taxation purposes.

Legislative Fiscal Note: It is estimated that this bill would have no fiscal impact during the next two years. If metalliferous mining economies change or production increases, there may be less property tax revenue collected under this bill than under the net proceeds method currently in effect.

Amends §59-5-3, §§59-5-56 through 59-5-57, and §59-5-61 Utah Code Ann. 1953.
Repeals §§59-5-58 through 59-5-60 Utah Code Ann. 1953.
Effective Date: January 1, 1988.

SB 151 County Collection Costs - Requires each county to budget for all costs incurred in the assessment, collection and distribution of property taxes; provides for a review of the budgets by the State Auditor; and provides for a method by which a uniform statewide tax rate for the costs of property tax collection can be determined.

Legislative Fiscal Note: Passage of this bill would entail additional responsibilities for the State Auditor and Tax Commission; however, it is estimated that the additional workload can be handled within the existing budget and structure of those offices.

Fiscal impact on county budgets will depend on the costs certified by the State Auditor and the subsequent authorized tax rate.

Repeals and reenacts §17-19-15, Utah Code Ann. 1953.
Repeals §§17-19-16 and 17-19-17, Utah Code Ann. 1953.
Effective Date: January 1, 1987.

SB 236 Tax Sale of Property - Amends procedures for tax collection and redemption, establishes property proceeds of sales in excess of taxes and costs as unclaimed property; requires notice of sale to all lien holders and allows the county commissioners to determine what is an acceptable bid for the sale of delinquent property.

Legislative Fiscal Note: This bill may increase administrative costs for the counties, but does allow counties to recover these costs. The bill may result in some increased collections to the state's unclaimed property account.

Amends §§59-10-53, 50-10-56 and 59-10-64, Utah Code Ann. 1953.
Effective Date: January 1, 1987.

SJR 4 Extension of Charitable Exemption - A constitutional amendment which extends the property tax exemptions to include an exemption for non-profit hospitals and nursing homes.

Legislative Fiscal Note: It is estimated that the printing costs associated with the submittal of this resolution to the electorate can be handled within the elections budget of the Lt. Governor's Office.

HB 137 Property Tax - Phase I Recodification - Makes technical changes in the property tax statutes according to "Phase I" guidelines of the Utah Tax Recodification Commission, corrects significant problems of readability, clarity, and consistency; repeals archaic and unconstitutional language; provide definitions; and clarifies duties of those involved in tax administration.

Amends §§59-1-1, 59-2-1 through 59-2-3, 59-2-5 through 59-2-11, 59-2-14, 49-2-17 through 59-2-21, 59-2-23 through 59-2-28, 59-2-32, 59-3-1, 59-5-2, 59-5-4, 59-5-30, 59-5-32, 59-5-43, 59-5-48, and 59-5-56, Utah Code Ann. 1953.
Repeals §§59-2-22, 59-2-29 through 59-2-31, 59-5-19, 59-5-21 through 59-5-29, Utah Code Ann. 1953.
Effective Date: April 28, 1986 - Retrospective Operation to January 1, 1986.

HB 142 Property Tax Assessment Change Amendments - Corrects errors and omissions from HB 328, 1985 General Session, relating to the oil and gas levy and the voted leeway program levy.

Legislative Fiscal Note: This bill would increase the state's General Fund revenues by $833,000 for fiscal year 1986. This bill set the levy on oil and gas at .002. The fiscal impact of the .002 levy will increase fiscal year 1987 General Fund revenues by $1,600,000.

Tax Commission Fiscal Note: This bill merely corrects errors in the 1985 legislation and, therefore, does not change expected property tax revenues.

Amends §§40-6-14 and 53-7-24, Utah Code Ann. 1953.
Effective Date: April 28, 1986 - Retrospective Operation to January 1, 1986.

HB 169 Aircraft Registration and Uniform Tax - Requires state registration of aircraft in the county in which the aircraft is located; implements a uniform tax on aircraft in place of the ad valorem property tax; and provides penalities for failure to register.

Legislative Fiscal Note: This bill generates the following revenues:

	FY 1987	FY 1988
General Funds	$ 62,500	$ 65,000
Local Funds	216,000	220,000
TOTAL	$278,500	$285,000

The local funds come from property taxes on aircraft. The General Fund revenue is from the $25 registration fee charged by the Tax Commission.

Amends §§2-1-7 and 59-5-1, Utah Code Ann. 1953.
Enacts §§2-1-7.7 and 59-5-1.5, Utah Code Ann. 1953.
Effective Date: January 1, 1987.

HB 216 Property Tax Amendment on Timeshare Properties - Removes the requirement that the county recorder keep present ownership plats of condominiums and timeshare units and estates; requires the declaration to place timeshare estate owners on notice that tax notices will be sent to the management committee, and not to each individual timeshare owner; requires timeshare estates to be valued, assessed, and taxed at the unit level; and provides a definition of timeshare estate.

Legislative Fiscal Note: Fiscal impact is negligible.

Amends §§17-21-21, 57-8-3,57-8-10, 57-8-27, and 57-11-2, Utah Code Ann. 1953.
Effective Date: March 17, 1986.

HB 225 Transitory Personal Property - Provides for transitory personal property to be assessed on the basis of the time the property remains within the state.

Legislative Fiscal Note: The fiscal impact will probably be negligible. The amount local revenues would increase is not ascertainable since most transitory personal property escapes taxation under the present law. The expenditure impact is hard to estimate, however, it is likely that existing resources could absorb this function at the state and local levels.

Amends §59-5-7.1, Utah Code Ann. 1953.
Effective Date: April 28, 1986 - Retrospective Operation to January 1, 1986.

HB 272 Tax Increase Disclosure Amendments - Amends the notice requirements to be given to taxpayers when tax rates are increased, dependent upon the fiscal years under which the taxing district operates; provides for use of joint public notice; amends the county fiscal year; and corrects for problems of clarity and consistency.

Legislative Fiscal Note: None required.

Amends §§17-36-3, 59-5-6, 59-9-6.3, 59-9-7, 59-9-14, 59-9-15, and 59-10-10, Utah Code Ann. 1953.
Effective Date: April 28, 1986, except Section 1 which will take effect on July 1, 1987, and Section 7 which will take effect on January 1, 1988.

HB 352 Intangible Property Costs Date Change - Extends to January 1, 1988, the date by which the Tax Commission is to develop and implement comparable sales and cost appraisal methods which adjust for intangible transaction costs.

Legislative Fiscal Note: None required.

Amends §59-5-4.5, Utah Code Ann. 1953.
Effective Date: April 28, 1986.

HJR 18 Property Tax - Farm Exemption Amendment - This proposed constitutional amendment would provide an exemption from property tax for farm equipment and farm machinery; provides for implementation period.

Fiscal Note: Revenues would decrease as follows:

	FY 1988	FY 1989
Local Funds (Property Tax)	$4,500,000	$4,680,000

This constitutional amendment was approved by the electorate. If prior school funding levels remain constant, property taxes from the minimum basic tax levy (currently 22.18 mills) would fall $1.605 million. The basic levy could be increased to offset this loss or the Legislature could appropriate from the General Fund to cover the loss.

Rules adopted by the Tax Commission:

R884-12P, Reduced Value for the Greater Altamont/Bluebell for Ad Valorem Assessments pursuant to Utah Code Ann. §59-5-11: This rule describes how the value for the Greater Altamont/Bluebell fields should be assessed. Effective August 26, 1985.

R884-18P, 106 Percent Revenue Limitation pursuant to Utah Code Ann. §59-5-111: When this rule was originally adopted, references to sections were incorrect. This filing corrects those references. Effective November 26, 1985.

R884-20P, Construction Work in Progress pursuant to Utah Code Ann. §59-1-1, 59-5-1: This rule describes how all construction work in progress should be valued. Effective August 30, 1985.

R884-22P, Property Tax Collection Costs Levy pursuant to Utah Code Ann. §17-19-15(2): This rule describes the method for computing the costs of property tax collection. Effective October 30, 1985.

R884-24P, Form for Notice of Property Valuation and Tax Changes pursuant to §59-9-15, Utah Code Ann. 1953: This rule sets out procedures and form to be used by county auditors for notification of tax changes to property owners. Effective May 13, 1986.

R884-25P, Procedures for Abeyance of 1986 Property Tax Exemption Hearings for Nonprofit Hospitals and Nursing Homes pursuant to §59-5-46, Utah Code Ann. 1953 (Emergency): Sets out procedures for nonprofit hospitals and nursing homes to follow for abeyance of 1986 property tax exemption hearings.

R884-31P, Personal Property Valuation Guides and Schedules pursuant to §59-5-46, Utah Code Ann. 1953: This rule sets out guidelines for using the personal property valuation guides and schedules in the statewide equalization and assessment of personal property. Effective June 6, 1986.

Contact: David Vanier, Property Tax Division, 530-6303

[redacted]

UTAH RESIDENT LONG FORM INDIVIDUAL INCOME TAX RETURN

For the year ending December 31, 1985 or other taxable year

beginning _____ 19____ ending _____ 19____

UTAH

1985

FORM TC-40

Use label otherwise type or print in black or blue ink

Name (if joint return, give first names and initials of both) | Last Name | Your social security number

Present home address (Number and street including apartment number, or rural route) | Spouse's social security number

City, town or post office | County | State and ZIP Code | Occupation: Yours / Spouse's

ATTACH CHECK HERE

ATTACH STATE COPY OF FORM W-2 HERE

INDIVIDUAL INCOME TAX

•1. FILING STATUS — Check only one

A

B

C Married filing joint return

D Married filing separately. Give spouse's social security number in heading above and enter spouse's full name here.

•2. EXEMPTIONS

Enter number of boxes checked

Spouse — 2A

Number of dependent children who lived with you — 2B

Number of other dependents — 2C

TOTAL EXEMPTIONS CLAIMED — • 2D

•3. ELECTION CAMPAIGN FUND — Check box indicating (1) party to which you wish to make a $1.00 contribution or, (2) no contribution. Checking box will not increase tax or reduce refund.

	Yourself	Spouse
Democrat	☐	☐
Republican	☐	☐
No Contribution	☐	☐

4. Federal Return: (Check type of return filed. Attach complete copy with all schedules) Form 1040 Form 1040 A Form 1040 EZ

5. Adjusted Gross Income (from Federal return – see instructions for line 5) • 5

6. Deductions: Check type of deduction being used on state return – CHECK ONLY ONE

(A) Itemized Deductions (amount shown on line 24 of Federal Schedule A) OR

• (B) Standard Deduction (for single, married filing jointly and head of household, $1,300.00 minimum or 15% of line 5 with a $2,000.00 maximum. For married filing separately, $650.00 minimum or 15% of line 5, with a $1,000.00 maximum. Please read instructions for exceptions) • 6

7. Exemptions (total exemptions claimed on line 2D times $750.00) • 7

8. Federal Income Tax Determined for the Same Period (see instructions for line 8) • 8

9. Interest from U.S. Government Obligations (included in Federal adjusted gross income) • 9

10. Retirement Income (complete Schedule B on back of form) • 10

11. State Tax Refund (if included as income on Federal return) • 11

12. Adoption, Railroad Retirement, and Other Deductions (see instructions, attach explanation) • 12

13. Total Exemptions and Deductions (add lines 6 through 12) 13

14. Total Income Less Exemptions and Deductions (line 5 less line 13) 14

15. Add State Income Tax (amount shown on line 6 of Federal Schedule A) • 15

16. Equitable, Lump Sum and Other Adjustments (see instructions, attach explanation) • 16

17. Total Additions (add lines 15 and 16) 17

18. Total Utah Taxable Income (add lines 14 and 17) • 18

19. Utah Tax. Compute income tax (19a) from Tax Rate Schedules on back of form; use tax (19b) from worksheet on page 6.

Income Tax from rate schedule • 19a _____ + Use Tax from worksheet • 19b = ▶ 19

20. Credit for Utah Income Tax Withheld (attach withholding forms) • 20

21. Credit for Income Taxes Paid to Another State (complete Schedule A on back of form) • 21

22. Credit for Utah Income Tax Prepaid • 22

23. Other Credits (complete Schedule C on back of form) • 23

24. Total Credits (add lines 20 through 23) 24

25. Additional Tax Due – If line 19 is larger than 24, subtract 24 from line 19 and enter balance – PAY THIS AMOUNT (–) • 25

26. Refund – If line 24 is larger than line 19, subtract line 19 from line 24 and enter balance 26

27. Utah Nongame Wildlife Fund. I wish to contribute ☐ $1 ☐ $5 ☐ $10 or $ _____ (enter amount) or

☐ I do not wish to contribute. Enter contribution amount on line 27 at right • 27

28. Net Refund – subtract line 27 from line 26. This amount will be refunded to you. Please allow 90 days for processing (–) • 28

Send return and payment to: UTAH STATE TAX COMMISSION, 160 E. THIRD SOUTH, SALT LAKE CITY, UTAH 84134-0134

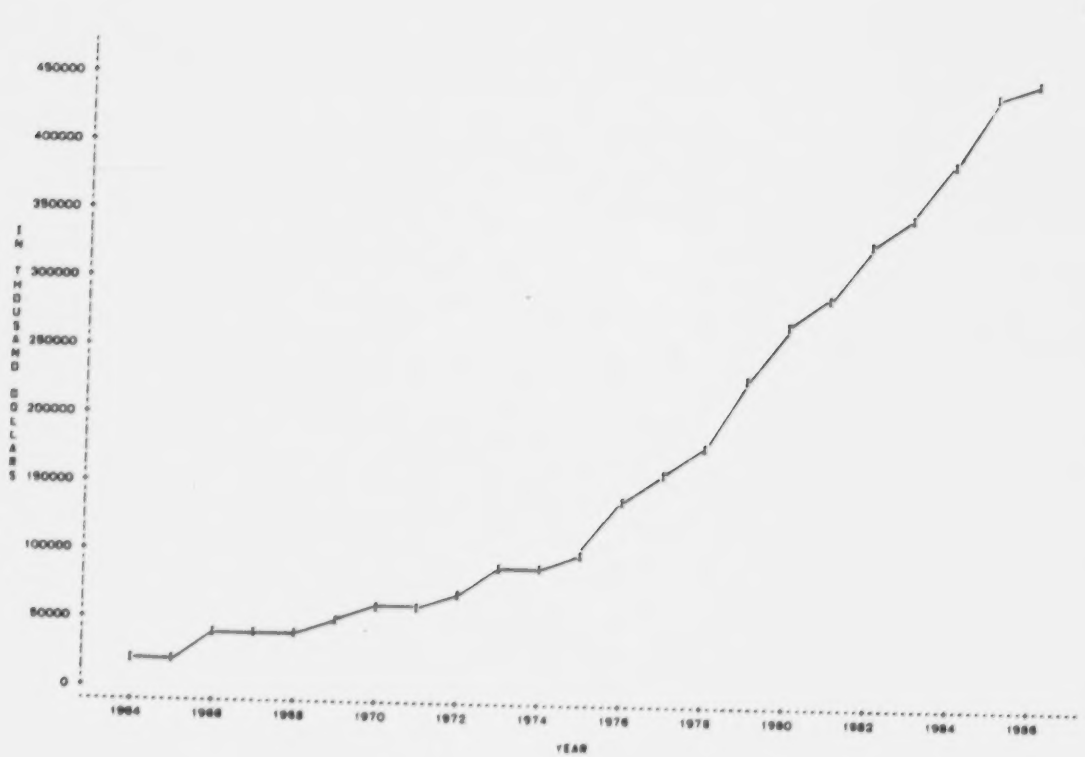
OFFICIAL USE ONLY | ICR | UFA | PA | APP

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

SIGN HERE ▶ Your signature Date ▶ Preparer's signature (other than taxpayer) Date

▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income) ▶ Address (and ZIP code) Preparer's Empl. Ident. or Soc. Sec. No.

INDIVIDUAL INCOME TAX



Fiscal Year	Collections	Fiscal Year	Collections
1967	$ 39,947,742	1977	$158,268,002
1968	43,316,845	1978	188,893,615
1969	50,887,135	1979	225,955,596
1970	61,334,600	1980	265,327,485
1971	61,883,516	1981	294,947,280
1972	74,096,483	1982	331,139,396
1973	88,546,711	1983	347,976,960[a]
1974	90,032,358	1984	390,912,919[b]
1975	104,919,366	1985	435,509,993[c]
1976	140,561,916	1986	454,289,507[d]

a. Figure includes $2,170,434 from the mineral production withholding tax.
b. Figure includes $2,620,914 from the mineral production withholding tax.
c. Figure includes $4,392,302 from the mineral production withholding tax.
d. Figure includes $5,324,940 from the mineral production withholding tax.

Rate of Tax: The following rates are effective for taxable years beginning on or after January 1, 1981:

(a) FOR SINGLE TAXPAYER (exempt head of household) and FOR MARRIED FILING SEPARATE RETURNS:

If state taxable income is	The tax is
Not over $750	2-3/4% of state taxable income
Over $750 to $1,500	$21, plus 3-3/4% of amount over $750
Over $1,500 to $2,250	$49, plus 4-3/4% of amount over $1,500
Over $2,250 to $3,000	$84, plus 5-3/4% of amount over $2,250
Over $3,000 to $3,750	$128, plus 6-3/4% of amount over $3,000
Over $3,750	$178, plus 7-3/4% of amount over $3,750

(b) FOR MARRIED FILING JOINT RETURN AND HEAD OF HOUSEHOLD

If state taxable income is	The tax is
Not over $1,500	2-3/4% of state taxable income
Over $1,500 to $3,000	$41, plus 3-3/4% of amount over $1,500
Over $3,000 to $4,500	$98, plus 4-3/4% of amount over $3,000
Over $4,500 to $6,000	$169, plus 5-3/4% of amount over $4,500
Over $6,000 to $7,500	$255, plus 6-3/4% of amount over $6,000
Over $7,500	$356, plus 7-3/4% of amount over $7,500

Exemptions and standard deductions are the same as allowed by federal law as of December 31, 1974 ($750 for each exemption); for single, married filing jointly and head of household a standard deduction of $1,300 minimum or 15% of adjusted gross income with a $2,000 maximum; and for married filing separately, $650 minimum or 15% of adjusted gross income with a $1,000 maximum.

Applicable to: All resident individuals and fiduciaries who are required to file returns under federal rules and any nonresidents or part-year residents having income from Utah sources. Employers are liable for withholding a percentage (set by the Tax Commission) of federal withholding or from Tax Commission optional tables. Quarterly returns are required plus monthly prepayments of withholding averages over $500 per month. The percentage of Utah tax to be withheld as of February 1, 1979 to July 1, 1982 is 26% of the federal withholding; 28% from July 1, 1982 to June 30, 1983; 31% from July 1, 1983 to December 31, 1984; 32% from January 1, 1985 to March 30, 1986; and 33% from April 1, 1986.

Disposition of Revenue: Uniform School Fund

Legal Citation: §59-14A, Utah Code Ann. 1953

Legislative Changes:

HB 134 Individual Income Tax Phase I Recodification - Makes technical changes in the individual income tax statues according to "Phase I" guidelines of the Utah Tax Recodification Commission.

Amends §§59-14A-4, 59-14A-10, 59-14A-26, 59-14A-27, 59-14A-37, 59-14A-38, 59-14A-53, 59-14A-83, 59-14A-89, 59-14A-98, and 59-14B-1, Utah Code Ann. 1953.
Repeals §§59-14A-3, 59-14A-8.1, 59-14A-8.2, and 59-14A-97, Utah Code Ann. 1953.

Legislative Fiscal Note: None Required.
Effective Date: April 28, 1986 - Retrospective Operation to January 1, 1986.

Rules adopted by the Tax Commission:

None

Contact: Frank Marshall, Managing Auditor, Income Tax, 530-6375

Table 33

SUMMARY OF 1964 INDIVIDUAL INCOME TAX RETURNS
WITH UTAH ADDRESSES FILING WITH I.R.S.
STATE OF UTAH BY ADJUSTED GROSS INCOME

ADJUSTED GROSS INCOME CLASS	NO. OF RETURNS	ADJUSTED GROSS INCOME#	FEDERAL# TAX PAID	EFFECTIVE FED. TAX RATE	NO. OF NET## EXEMPTIONS
		STATE OF UT			
UNDER $1	5771	$-175,114,360	$1,662,583	-0.95	18505
$ 1 - 5000	97650	$248,990,582	$2,679,577	1.08	128307
$ 5001 - 10000	86664	$627,330,587	$27,440,540	4.37	154775
$ 10001 - 15000	73899	$895,316,459	$58,917,145	6.58	163555
$ 15001 - 20000	62951	$1,069,421,769	$85,023,821	7.95	167793
$ 20001 - 25000	56910	$1,245,979,097	$108,520,015	8.71	180698
$ 25001 - 30000	51634	$1,380,789,376	$128,102,384	9.28	186496
$ 30001 - 35000	41829	$1,320,178,204	$132,782,802	10.06	162502
$ 35001 - 40000	31751	$1,156,039,958	$126,526,754	10.94	125615
$ 40001 - 45000	22456	$926,434,061	$110,490,694	11.93	88384
$ 45001 - 50000	14988	$690,739,476	$89,057,605	12.89	58588
$ 50001 - 75000	23393	$1,330,156,655	$199,191,768	14.98	89399
$ 75001 - 100000	4179	$346,084,985	$63,916,781	18.47	16497
OVER $100,000	3780	$690,089,125	$196,564,355	28.48	14959
TOTAL STATE OF U	577853	$11,752,435,973	$1,330,876,824	11.32	1556077
		B. PERCENTAGE DISTRIBUTION			
UNDER $1	1.0	-1.5	0.1		1.2
$ 1 - 5000	16.9	2.1	0.2		8.2
$ 5001 - 10000	15.0	5.3	2.1		9.9
$ 10001 - 15000	12.8	7.6	4.4		10.5
$ 15001 - 20000	10.9	9.1	6.4		10.8
$ 20001 - 25000	9.8	10.6	8.2		11.6
$ 25001 - 30000	8.9	11.7	9.6		12.0
$ 30001 - 35000	7.2	11.2	10.0		10.4
$ 35001 - 40000	5.5	9.8	9.5		8.1
$ 40001 - 45000	3.9	7.9	8.3		5.7
$ 45001 - 50000	2.6	5.9	6.7		3.8
$ 50001 - 75000	4.0	11.3	15.0		5.7
$ 75001 - 100000	0.7	2.9	4.8		1.1
OVER $100,000	0.7	5.9	14.8		1.0
TOTAL	100.0	100.0	100.0		100.0
		C. AVERAGE PER RETURN			
UNDER $1		$-30,346	$288		3.21
$ 1 - 5000		$2,550	$27		1.31
$ 5001 - 10000		$7,239	$317		1.79
$ 10001 - 15000		$12,115	$797		2.21
$ 15001 - 20000		$16,988	$1,351		2.67
$ 20001 - 25000		$21,894	$1,907		3.18
$ 25001 - 30000		$26,742	$2,481		3.61
$ 30001 - 35000		$31,562	$3,174		3.88
$ 35001 - 40000		$36,410	$3,985		3.96
$ 40001 - 45000		$41,255	$4,920		3.94
$ 45001 - 50000		$46,085	$5,942		3.91
$ 50001 - 75000		$56,861	$8,515		3.82
$ 75001 - 100000		$82,818	$15,295		3.95
OVER $100,000		$182,581	$52,006		3.96
TOTAL		$20,338	$2,303		2.69

DOLLAR AMOUNTS MAY NOT SUM EXACTLY DUE TO ROUNDING OF CENTS
EXCLUDES OLD AGE AND BLIND EXEMPTIONS, PROXY FOR POPULATION

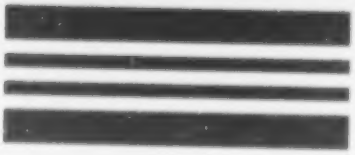
Table 34

COMPARATIVE COUNTY PROFILE FOR 1984:
NUMBER OF RETURNS, ADJUSTED GROSS INCOME,
NET EXEMPTIONS AND AVERAGE EXEMPTIONS PER RETURN

County	Household Proxy # of Returns	Adjusted Gross Income (in millions of dollars)	Population Proxy Net Exemptions	Avg.
Bear River	33,478	$ 622.8	95,197	2.93
Box Elder	12,255	$ 247.9	35,789	2.92
Cache	20,609	$ 363.9	57,517	2.79
Rich	614	$ 11.0	1,891	3.08
Wasatch Front	382,722	$8,176.3	983,381	2.72
Morgan	1,780	$ 36.9	5,366	3.02
Weber	59,455	$1,203.1	150,915	2.54
Davis	57,970	$1,277.5	163,443	2.82
Salt Lake	252,499	$5,426.1	633,677	2.51
Tooele	11,018	$ 232.7	29,980	2.72
Mountain Lands	77,971	$1,417.0	224,492	2.72
Summit	4,783	$ 96.1	11,412	2.39
Utah	70,114	$1,267.8	204,313	2.91
Wasatch	3,074	$ 53.1	8,767	2.85
Central	16,744	$ 283.8	50,546	2.97
Juab	1,964	$ 34.1	5,917	3.01
Millard	4,038	$ 77.4	12,579	3.11
Piute	396	$ 4.7	1,103	2.78
Sanpete	4,665	$ 71.8	14,326	3.07
Sevier	4,956	$ 86.6	14,529	2.93
Wayne	725	$ 9.2	2,092	2.89
Southwestern	20,627	$ 331.3	57,975	2.82
Beaver	1,607	$ 21.9	4,592	2.86
Garfield	1,305	$ 17.4	3,655	2.80
Iron	6,165	$ 100.5	17,464	2.83
Kane	1,460	$ 22.5	4,107	2.81
Washington	10,090	$ 169.0	28,157	2.79
Uintah Basin	11,656	$ 225.5	35,647	3.00
Daggett	229	$ 4.0	652	2.85
Duchesne	4,887	$ 95.0	15,356	3.14
Uintah	6,540	$ 126.5	19,639	3.00
Southeastern	15,961	$ 313.3	46,860	2.99
Carbon	7,615	$ 163.9	21,145	2.78
Emery	3,302	$ .9	10,958	3.32
Grand	2,514	$ 41.2	6,399	2.55
San Juan	2,530	$ 40.3	8,358	3.30

FORM
TC-71M

REV. 8-86



STATE OF UTAH

Sales and Use Tax Return
For State and Local Sales and Use Taxes

NAME AND ADDRESS (CORRECT ANY ERRORS)

TAX PERIOD

DUE ON OR BEFORE

ACCOUNT NUMBER

LOCAL OPTION SALES AND USE TAX

IF
SHIP OR BUSINESS LOCATION CHANGED, PLEASE ATTACH EXPLANATION

READ INSTRUCTIONS
ON BACK OF DUPLICATE

	I. SALES TAX (GOODS DELIVERED AND SERVICES PERFORMED FROM A PLACE OF BUSINESS INSIDE UTAH)	II. USE TAX (GOODS DELIVERED AND SERVICES PERFORMED OUTSIDE UTAH)
1. TOTAL SALES (including cost of tax)		
2. DEDUCT EXPORT SALES (See Instruction 2 on Line 2)		
3. TAXABLE SALES (Line 1 less Line 2)		
4. ADD Goods Purchased Tax Free and Used By You		
5. TOTAL TAXABLE AMOUNTS		
6. ADJUSTMENTS (Attach schedule & explain)		
7. NET TAXABLE AMOUNTS		
8. DEDUCT TAXABLE AMOUNTS REPORTED ON SCHEDULES A, B AND C		
9. TAXABLE AMOUNTS NOT REPORTED ON SCHEDULES A, B AND C		
10. TOTAL TAX RATE APPLICABLE TO LINE 9		
11. STATE AND LOCAL TAXES (Line 9 multiplied by rate shown on Line 10)		
12. TOTAL TAXES FROM FORM TC-71A (Line 8)		
13. TOTAL TAXES FROM FORM TC-71B (Line 8)		
14. TOTAL TAXES FROM FORM TC-71C (Line 8)		
15. TOTAL TAXES (Line 11 plus Lines 12, 13 and 14)		
16. TAX CREDIT ON POWER (GAS AND ELECTRICITY) PURCHASED FOR RESIDENTIAL USE (See Instruction 16)		
17. NET TAX DUE (Line 15 less Line 16)		

III. TOTAL

THIS RETURN
MUST BE FILED
EVEN THOUGH
NO TAX IS DUE

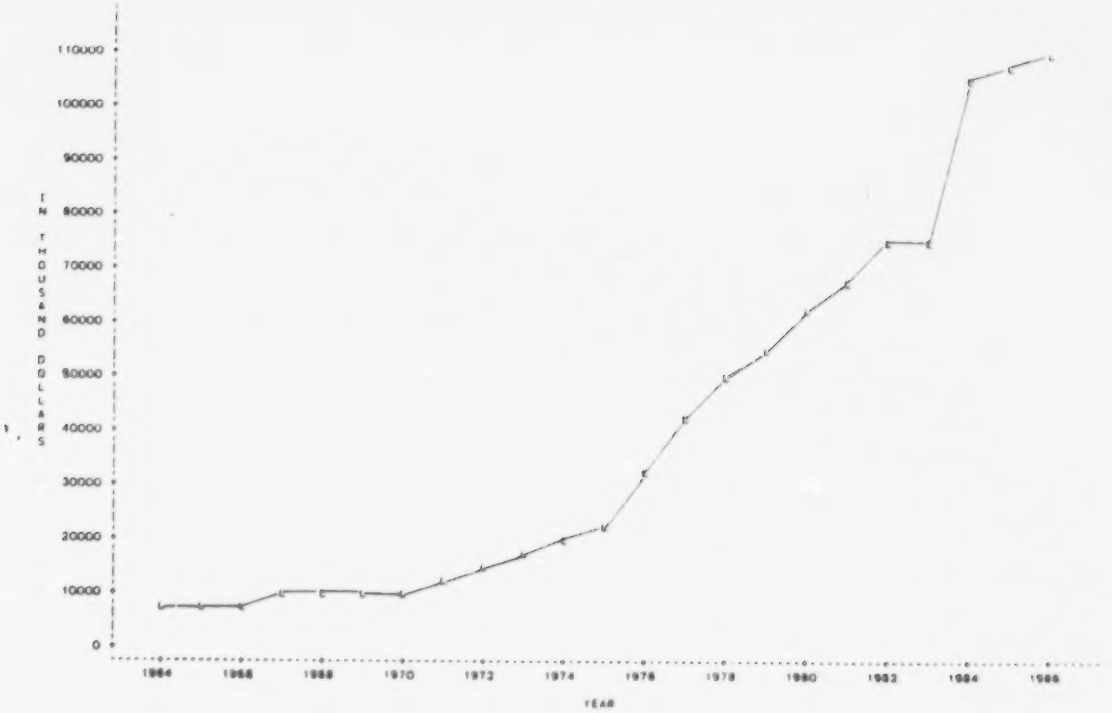
I CERTIFY THAT THIS RETURN, INCLUDING ANY ACCOMPANYING SCHEDULES, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE RETURN.

SIGNED TITLE DATE

Make check or money order payable to and mail to: Utah State Tax Commission
160 East Third South, Salt Lake City, UT 84134-0400

RETURN ORIGINAL, KEEP DUPLICATE

LOCAL OPTION SALES AND USE TAX



Fiscal Year	Collections	Fiscal Year	Collections
1967	$ 9,085,848	1977	$ 42,148,484
1968	9,491,961	1978	49,177,918
1969	10,589,553	1979	55,949,450
1970	11,174,642	1980	62,736,929
1971	12,402,057	1981	67,002,776
1972	14,369,001	1982	75,053,672
1973	16,604,886	1983	75,552,049
1974	19,036,945	1984	104,750,161*
1975	21,735,782	1985	107,977,933**
1976	33,333,154	1986	109,329,460***

Rate of Tax: 7/8 of 1% from July 1, 1983 through June 30, 1986; 29/32 of 1% from July 1, 1986 through December 31, 1989; 1% January 1, 1990.

*Includes $10,715,350 of accelerated sales tax collections, not distributed until September, 1984.

**Includes $10,651,038 of accelerated sales tax collections, not distributed until September, 1985.

***Includes $10,842,335 of accelerated sales tax collections, not distributed until September, 1986.

Applicable to:

The purchase price on the same transactions as the state sales and use tax laws and must be adopted by ordinance; retailers are liable for the tax collection, purchasers liable under same conditions; as for the local sales and use taxes, the Tax Commission acts as agent for local governmental units.

Disposition of Revenue:

Returned to participating local government units. For the last three quarters of the 1984-85 fiscal year, 70 percent of local option sales taxes were returned on the point of sale basis, while 30 percent were distributed on a prorated population basis. The first fiscal quarter was distributed on the basis of 75 percent point of sale and 25 percent population.

Legal Citations:

§§11-9-1 through 11-9-11, Utah Code Ann. 1953.

Legislative Changes:

Refer to legislative changes under state sales and use tax.

Rules adopted by the Tax Commission:

Refer to regulations/rules under state sales and use tax.

Contact: Herb Hopes, Operations Division, Phone 530-6060

Table 35

SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX
PARTICIPATING UNITS FOR FISCAL YEARS 1984-85 AND 1985-86

Unit	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	7-1-85 to 6-30-86	Percentage Increase (Decrease)
Beaver County (Unincorporated)	$ 21,399.02	$ 27,946.48	30.60
Cities and Towns			
Beaver	95,784.45	94,415.77	(1.43)
Milford	59,283.03	56,320.96	(5.00)
Minersville	21,097.69	18,390.81	(12.83)
Total Cities and Towns	$ 176,165.17	$ 169,127.54	(3.99)
Total Beaver County Including Cities and Towns	$ 197,564.19	$ 197,074.02	(0.25)
Box Elder Co. (Unincorporated)	$ 414,699.53	$ 448,129.91	8.06
Cities and Towns			
Bear River	3,818.35	3,812.93	(.14)
Brigham City	854,360.19	822,454.06	(3.73)
Corrine	19,669.91	14,993.37	(23.78)
Deweyville	7,237.91	6,812.04	(5.88)
Elwood	14,820.89	14,730.87	(.61)
Fielding	9,110.82	8,486.86	(6.85)
Garland	41,166.52	39,140.80	(4.92)
Honeyville	23,415.82	22,289.33	(4.81)
Howell	3,676.24	3,587.92	(2.40)
Mantua	11,113.72	10,707.56	(3.65)
Perry	96,268.57	60,416.95	(37.24)
Plymouth	7,341.67	7,092.24	(3.40)
Portage	4,208.47	4,236.27	0.66
Snowville	10,317.57	11,841.38	14.77
Tremonton	345,101.94	366,035.70	6.07
Willard	39,274.17	40,112.68	2.14
Total cities and Towns	$ 1,490,902.76	$1,436,750.96	(3.63)
Total Box Elder County Including Cities and Towns	$ 1,905,602.29	$1,884,880.87	(1.09)
Cache County (Unincorporated)	$ 120,268.37	$ 122,983.95	2.26
Cities and Towns			
Amalga	25,563.95	22,370.08	(12.49)
Clarkston	12,655.44	12,175.80	(3.79)
Cornish	4,937.28	4,332.94	(12.24)
Hyde Park	45,042.20	46,297.34	2.79
Hyrum	129,797.73	131,293.14	1.15
Lewiston	46,132.10	48,909.45	6.02
Logan	2,097,265.06	2,175,260.42	3.72
Mendon	16,998.82	16,093.46	(5.33)
Millville	22,998.63	21,226.33	(7.71)
Newton	15,129.77	15,252.64	0.81
Nibley	33,937.96	31,112.97	(8.32)
North Logan	191,155.30	203,927.95	6.68

Unit	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	7-1-85 to 6-30-86	Percentage Increase (Decrease)
Cache County-cont'd			
Paradise	$ 13,468.61	$ 12,524.24	(7.01)
Providence	62,248.03	62,962.16	1.15
Richmond	51,437.79	50,616.98	(1.60)
River Heights	26,639.00	25,388.03	(4.70)
Smithfield	223,152.72	210,565.26	(5.64)
Trenton	14,498.92	10,975.77	(24.30)
Wellsville	48,058.87	46,030.47	(4.22)
Total Cities and Towns	$ 3,081,118.18	$ 3,147,315.43	2.15
Total Cache County Including Cities and Towns	$ 3,201,386.55	$ 3,270,299.38	2.15
Carbon County (Unincorporated)	$ 337,655.70	$ 318,317.36	(5.73)
Cities and Towns			
East Carbon	50,387.61	49,694.31	(1.38)
Helper	177,194.96	202,706.16	14.40
Hiawatha	9,026.86	8,584.21	(4.90)
Scofield	3,373.95	3,167.13	(6.13)
Sunnyside	20,103.39	20,262.74	0.79
Wellington	44,186.48	47,833.31	8.25
Price	948,350.60	1,018,710.37	7.42
Total Cities and Towns	$ 1,252,623.85	$ 1,350,958.23	7.85
Total Carbon County Including Cities and Towns	$ 1,590,279.55	$ 1,669,275.59	4.97
Daggett County (Unincorporated)	$ 32,756.44	$ 35,272.55	7.68
Cities and& Towns			
Manila	16,071.42	24,547.29	52.74
Total Cities and Towns	$ 16,071.42	$ 24,547.29	52.74
Total Daggett County Including Cities and Towns	$ 48,827.86	$ 59,819.84	22.51
Davis County (Unincorporated)	$ 351,779.68	$ 366,668.68	4.23
Cities and Towns			
Bountiful	2,140,401.76	2,067,964.01	(3.38)
Centerville	546,433.90	515,015.79	(5.75)
Clearfield	753,819.97	823,638.82	9.26
Clinton	131,018.41	123,768.07	(5.53)
Farmington	201,847.52	199,836.55	(1.00)
Fruit Heights	72,040.04	68,641.52	(4.72)
Kaysville	370,102.22	350,704.20	(5.24)
Layton	1,957,210.90	2,045,371.67	4.50
North Salt Lake	537,210.08	519,547.54	(3.29)
South Weber	53,763.52	44,126.47	(17.92)
Sunset	225,903.97	210,940.61	(6.62)
Syracuse	262,476.84	276,343.15	5.28
West Bountiful	183,253.20	182,753.65	(0.27)
West Point	49,813.46	46,595.28	(6.46)
Woods Cross	407,876.05	538,440.14	32.01
Total Cities and Towns	$ 7,893,171.84	$ 8,013,687.47	1.53
Total Davis County Including Cities and Towns	$ 8,244,951.52	$ 8,380,356.15	1.64

Unit	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	7-1-85 to 6-30-86	Percentage Increase (Decrease)
Duchesne County (Unincorp.)	$ 399,332.80	$ 384,631.85	(3.68)
Cities and Towns			
Altamont	30,227.01	35,553.36	17.62
Duchesne	100,671.53	90,968.62	(9.64)
Myton	15,999.22	14,778.25	(7.63)
Roosevelt	585,038.94	579,098.63	(1.08)
Tabiona*	--	3,593.92	--
Total Cities and Towns	$ 731,936.70	$ 723,992.78	(1.09)
Total Duchesne County Including Cities and Towns	$ 1,131,269.50	$ 1,108,624.63	2.00
Emery County (Unincorporated)	$ 92,119.81	122,207.41	32.66
Cities and Towns			
Castle Dale	113,196.41	128,535.67	13.55
Cleveland	15,072.46	16,372.80	8.63
Elmo	6,903.93	7,498.33	8.61
Emery	9,394.90	10,118.61	7.70
Ferron	55,780.85	56,280.70	0.90
Green River	93,354.64	88,454.57	(5.25)
Huntington	115,315.84	138,248.18	19.89
Orangeville	45,661.87	52,750.60	15.52
Total Cities and Towns	$ 454,680.90	$ 498,259.46	9.58
Total Emery County Including Cities and Towns	$ 546,800.71	$ 620,466.87	13.47
Garfield County (Unincorp.)	$ 63,671.78	$ 70,987.99	11.49
Cities and Towns			
Boulder	3,178.56	3,500.07	10.11
Cannonville	4,748.61	5,324.49	12.13
Escalante	32,448.87	29,619.25	(8.72)
Hatch	3,944.73	4,233.78	7.33
Henrieville	3,404.01	3,471.28	1.98
Panguitch	86,621.43	86,545.08	(0.09)
Tropic	13,739.91	13,028.31	(5.18)
Total Cities and Towns	$ 148,086.12	$ 145,722.26	(1.60)
Total Garfield County Including Cities and Towns	$ 211,757.90	$ 216,710.25	2.34
Grand County (Unincorporated)	$ 102,043.55	$ 114,394.86	12.10
Cities and Towns			
Moab	363,975.95	375,436.48	3.15
Total Cities and Towns	$ 363,975.95	$ 375,436.48	3.15
Total Grand County Including Cities and Towns	$ 466,019.50	$ 489,831.34	5.11

*No tax distributed prior to fiscal year ending 6-30-86

Unit	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	7-1-85 to 6-30-86	Percentage Increase (Decrease)
Iron County (Unincorporated)	$ 123,774.35	$ 93,573.41	(24.40)
Cities and Towns			
Brian Head	35,464.24	55,355.46	56.09
Cedar City	1,186,139.19	1,044,180.56	(11.97)
Enoch	17,035.30	16,450.41	(3.43)
Kanarraville	5,383.45	5,305.27	(1.45)
Paragonah	6,591.89	6,240.73	(5.33)
Parowan	68,948.14	67,084.03	(2.70)
Total Cities and Towns	$ 1,319,562.21	$ 1,194,616.46	(9.47)
Total Iron County Including Cities and Towns	$ 1,443,336.56	$ 1,288,189.87	(10.75)
Juab County (Unincorporated)	$ 30,321.87	$ 74,049.47	144.21
Cities and Towns			
Eureka	21,540.84	16,616.35	(22.86)
Levan	13,971.83	14,400.91	3.07
Mona	15,355.20	11,305.61	(26.37)
Nephi	224,526.47	220,983.75	(1.58)
Total Cities and Towns	$ 275,394.34	$ 263,306.62	(4.39)
Total Juab County Including Cities and Towns	$ 305,716.21	$ 337,356.09	10.35
Kane County (Unincorporated)	$ 96,419.44	$ 101,964.82	5.75
Cities and Towns			
Alton	272.80	224.56	(17.68)
Glendale	7,163.90	7,372.95	2.92
Kanab	155,285.01	160,554.50	3.39
Orderville	13,545.86	13,833.77	2.13
Total Cities and Towns	$ 176,267.57	$ 181,985.78	3.24
Total Kane County Including Cities and Towns	$ 272,687.01	$ 283,950.60	4.13
Millard County (Unincorporated)	$ 1,231,304.13	$ 1,072,956.36	(12.86)
Cities and Towns			
Delta	382,557.71	303,708.26	(20.61)
Fillmore	199,209.58	175,477.42	(11.93)
Hinckley	14,139.23	10,352.80	(26.78)
Holden	12,882.87	8,668.27	(32.71)
Kanosh	14,176.16	9,783.82	(30.98)
Leamington	5,396.64	2,942.32	(45.48)
Lynndyl	9,682.35	5,477.97	(43.42)
Meadow	11,083.10	9,111.40	(17.79)
Oak City	12,769.68	9,278.95	(27.34)
Scipio	8,930.05	7,511.76	(15.88)
Total Cities and Towns	$ 670,827.37	$ 542,312.97	(19.16)
Total Millard County Including Cities and Towns	$ 1,902,131.50	$ 1,615,269.33	(15.08)

Unit	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	7-1-85 to 6-30-86	Percentage Increase (Decrease)
Morgan County (Unincorporated)	$ 102,941.34	$ 121,244.47	17.78
Cities and Towns			
Morgan City	127,760.95	132,023.95	3.34
Total Cities and Towns	$ 127,760.95	$ 132,023.95	3.34
Total Morgan County Including Cities and Towns	$ 230,702.29	$ 253,268.42	9.78
Piute County (Unincorporated)	$ 6,693.53	$ 6,955.04	3.91
Cities and Towns			
Circleville	15,115.60	16,652.60	10.17
Junction	5,743.01	5,288.72	(7.91)
Kingston	496.96	712.35	43.34
Marysvale	9,772.60	9,563.59	(2.14)
Total Cities and Towns	$ 31,128.17	$ 32,217.26	3.50
Total Piute County Including Cities and Towns	$ 37,821.70	$ 39,172.30	3.57
Rich County (Unincorporated)	$ 50,810.47	$ 42,023.59	(17.29)
Cities and Towns			
Garden City	15,628.85	14,576.79	(6.73)
Laketown	6,336.35	5,671.64	(10.49)
Randolph	27,066.65	13,506.94	(50.10)
Woodruff	6,195.70	7,317.93	18.11
Total Cities and Towns	$ 55,227.55	$ 41,073.30	(25.63)
Total Rich County Including Cities and Towns	$ 106,038.02	$ 83,096.89	(21.63)
Salt Lake County (Unincorp.)	$12,880,780.38	$12,861,552.26	(0.15)
Cities and Towns			
Alta	105,619.37	117,001.04	10.78
Bluffdale	34,717.30	35,481.04	2.20
Draper	205,023.18	224,662.05	9.58
Midvale	1,408,411.91	1,561,072.98	10.84
Murray	4,385,382.41	4,591,078.12	4.69
Riverton	366,116.44	335,831.53	(8.27)
Salt Lake City	19,131,873.62	19,277,663.46	0.76
Sandy	2,709,997.68	2,812,660.47	3.79
South Jordan	181,519.29	182,948.41	0.79
South Salt Lake	3,510,961.29	3,532,356.83	0.61
West Jordan	1,950,405.10	1,669,762.85	(14.39)
West Valley City	5,311,617.28	5,212,970.44	(1.86)
Total Cities and Towns	$39,301,644.87	$39,553,489.22	0.64
Total Salt Lake County Including Cities and Towns	$52,182,425.25	$52,415,041.48	0.45

Unit	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	7-1-85 to 6-30-86	Percentage Increase (Decrease)
San Juan County (Unincorp.)	$ 258,844.68	$ 266,955.10	3.13
Cities and Towns			
Blanding	157,599.05	153,844.94	(2.38)
Monticello	146,252.41	137,069.60	(6.28)
Total Cities and Towns	$ 303,851.46	$ 290,914.54	(4.26)
Total San Juan County Including Cities and Towns	$ 562,696.14	$ 557,869.64	(0.86)
Sanpete County (Unincorporated)	$ 62,165.87	$ 68,234.39	9.76
Cities and Towns			
Centerfield	20,062.19	19,732.49	(1.64)
Ephraim	128,021.78	130,839.08	2.20
Fairview	32,676.35	28,805.81	(11.85)
Fayette	3,637.51	3,447.49	(5.22)
Fountain Green	14,210.06	13,472.31	(5.19)
Gunnison	92,869.80	80,938.71	(12.85)
Manti	81,616.35	74,489.53	(8.73)
Mayfield	10,489.65	9,957.64	(5.07)
Moroni	37,699.45	36,831.24	(2.30)
Mt. Pleasant	119,279.46	113,627.29	(4.74)
Spring City	14,948.35	14,478.42	(3.14)
Sterling	6,908.90	6,171.52	(10.67)
Wales	3,831.45	3,569.39	(6.84)
Total Cities and Towns	$ 566,251.30	$ 536,360.92	(5.28)
Total Sanpete County Including Cities and Towns	$ 628,417.17	$ 604,595.31	(3.79)
Sevier County (Unincorporated)	$ 85,209.40	$ 150,528.69	76.66
Cities and Towns			
Anabella	10,102.20	9,720.13	(3.78)
Aurora	32,755.48	30,778.35	(6.04)
Elsinore	17,404.14	17,415.81	0.07
Glenwood	9,508.46	8,941.44	(5.96)
Joseph	5,224.91	4,579.53	(12.35)
Monroe	37,899.04	34,891.90	(7.93)
Redmond	20,042.31	21,414.23	6.85
Richfield	575,120.90	554,777.03	(3.54)
Salina	162,353.91	156,023.16	(3.90)
Sigurd	15,907.79	15,311.84	(3.75)
Koosharem	4,615.96	4,465.15	(3.27)
Total Cities and Towns	$ 890,935.10	$ 858,318.57	(3.66)
Total Sevier County Including Cities and Towns	$ 976,144.50	$ 1,008,847.26	3.35

Unit	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	7-1-85 to 6-30-86	Percentage Increase (Decrease)
Summit County (Unincorporated)	$ 285,663.38	$ 424,559.09	48.62
Cities and Towns			
Coalville	85,485.99	74,970.50	(12.30)
Francis	12,432.85	11,693.61	(5.95)
Henefer	16,036.67	15,257.77	(4.86)
Kamas	51,473.90	51,624.22	0.29
Oakley	16,501.12	16,114.71	(2.34)
Park City	968,090.88	1,056,386.71	9.18
Total Cities and Towns	$ 1,150,021.41	$ 1,226,647.52	6.66
Total Summit County Including Cities and Towns	$ 1,435,684.79	$ 1,651,206.61	15.01
Tooele County (Unincorporated)	$ 233,265.36	$ 216,308.96	(7.27)
Cities and Towns			
Grantsville	146,727.83	143,128.70	(2.45)
Stockton	9,496.19	10,347.47	8.96
Tooele	750,553.13	756,190.13	0.75
Vernon	2,193.87	1,800.79	(17.92)
Wendover	84,628.16	77,147.31	(8.84)
Ophir	889.16	832.38	(6.39)
Rush Valley	7,605.56	7,108.81	(6.53)
Total Cities and Towns	$ 1,002,093.90	$ 996,555.59	(0.55)
Total Tooele County Including Cities and Towns	$ 1,235,359.26	$ 1,212,864.55	(1.82)
Uintah County (Unincorporated)	$ 509,152.48	$ 575,351.89	13.00
Cities and Towns			
Ballard	124,641.42	81,761.00	(34.40)
Naples	498,507.99	379,371.44	(23.90)
Vernal	1,345,507.71	974,492.73	(27.57)
Total Cities and Towns	$ 1,968,657.12	$ 1,435,625.17	(27.08)
Total Uintah County Including Cities and Towns	$ 2,477,809.60	$ 2,010,977.06	(18.84)
Utah County (Unincorporated)	$ 780,679.31	$ 821,128.86	5.18
Cities & Towns			
Alpine	67,303.62	65,351.87	(2.90)
American Fork	804,193.01	832,942.50	3.57
Cedar Hills	11,986.62	11,477.80	(4.24)
Elk Ridge	8,854.60	8,576.68	(3.14)
Genola	14,839.57	14,734.55	(0.71)
Goshen	14,253.81	13,390.24	(6.06)
Highland	67,373.50	66,518.80	(1.27)
Lehi	263,372.21	258,333.98	(1.91)
Lindon	168,289.85	199,552.60	18.58
Mapleton	76,430.10	74,398.66	(2.66)
Orem	4,013,189.32	3,987,719.72	(0.63)
Payson	315,338.07	320,713.38	1.70
Pleasant Grove	481,328.50	458,580.87	(4.73)
Provo	3,871,073.55	3,848,414.15	(0.59)

Unit	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	7-1-85 to 6-30-86	Percentage Increase (Decrease)
Utah County-cont'd			
Salem	$ 87,154.98	$ 87,337.26	0.21
Santaquin	75,081.94	70,755.71	(5.76)
Spanish Fork	654,281.28	646,024.84	(1.26)
Springville	503,542.85	496,151.75	(1.47)
Woodland Hills	1,161.25	1,684.03	45.02
Total Cities and Towns	$11,499,048.63	$11,462,659.39	(0.32)
Total Utah County Including Cities and Towns	$12,279,727.94	$12,283,788.25	.03
Wasatch County (Unincorporated)	$ 71,722.42	74,811.53	4.31
Cities and Towns			
Charleston	8,139.93	7,857.80	(3.47)
Heber	323,556.82	303,507.23	(6.20)
Midway	40,429.40	45,738.91	13.13
Soldier Summit	544.44	--	--
Wallsburg	2,344.13	4,457.54	90.16
Total Cities and Towns	$ 375,014.72	$ 361,561.48	(3.59)
Total Wasatch County Including Cities and Towns	$ 446,737.14	$ 436,373.01	(2.32)
Washington County (Unincorp.)	$ 102,562.81	$ 168,275.57	64.07
Cities and Towns			
Enterprise	30,275.11	30,241.46	(0.11)
Hildale	24,162.47	24,071.96	(0.37)
Hurricane	175,488.27	173,414.74	(1.18)
Ivins	14,722.68	16,343.36	11.00
LaVerkin	33,389.35	32,384.99	3.01
Leeds	6,011.28	6,256.94	4.09
Santa Clara	32,739.81	33,234.57	1.51
Springdale	29,820.32	32,332.66	8.42
St. George	1,517,961.49	1,687,018.76	11.14
Toquerville	6,197.33	6,170.52	(0.43)
Virgin	3,504.33	3,431.50	(2.08)
Washington City	94,735.96	103,430.29	9.18
Total Cities and Towns	$ 1,969,008.40	$ 2,148,331.75	9.11
Total Washington County Including Cities and Towns	$ 2,071,571.21	$ 2,316,607.32	11.83
Wayne County (Unincorporated)	$ 28,442.57	$ 27,572.51	(3.06)
Cities and Towns			
Bicknell	17,107.12	20,681.23	20.89
Loa	18,358.10	17,470.81	(4.83)
Torrey	4,946.65	3,674.72	(25.71)
Lyman	2,579.94	4,467.01	73.14
Total Cities and Towns	$ 42,991.81	$ 46,293.77	7.68
Total Wayne County Including Cities and Towns	$ 71,434.38	$ 73,866.28	3.40

Unit	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	7-1-85 to 6-30-86	Percentage Increase (Decrease)
Weber County (Unincorporated)	$ 833,252.48	$ 750,788.61	(9.90)
Cities and Towns			
Farr West	82,935.64	87,555.26	5.57
Harrisville	53,078.74	52,526.68	(1.04)
Huntsville	17,695.19	17,353.95	(1.93)
North Ogden	267,738.54	264,362.98	(1.26)
Ogden	5,919,122.28	5,994,152.15	1.27
Plain City	56,478.66	53,833.68	(4.68)
Pleasant View	122,595.43	116,550.30	(4.93)
Riverdale	645,433.63	718,735.99	11.36
Roy	927,225.22	1,024,701.82	10.51
South Ogden	576,872.97	619,984.88	7.47
Uintah	23,141.09	24,573.26	6.19
Washington Terrace	238,871.94	229,219.13	(4.04)
Total Cities and Towns	$ 8,931,189.33	$ 9,203,550.08	3.05
Total Weber County Including Cities and Towns	$ 9,764,441.81	$ 9,954,338.69	1.94
GRAND TOTAL	$105,975,342.05*	$106,324,017.90*	.33

Notes:

All localities participate in the population and point of sale distribution formula and have 7/8 of one percent rates except the following 15 which tax sales at 3/4 of one percent:

Beaver County
Beaver City
Bear River
Altamont
Alton
Lynndyl
Kingston
Laketown
Randolph
Lyman
Vernon
Naples
Vernal
Wallsburg
Loa

*Collections and distributions may differ due to accelerated sales tax collections from large taxpayers for April and May sales, which are due June 15th, but not distributed until September.

FORM TC-109 (Rev. 7-84)

MAIL TO
STATE TAX COMMISSION
OF UTAH
HEBER M. WELLS BUILDING
160 EAST 300 SOUTH
SALT LAKE CITY, UTAH 84134

STATE OF UTAH
MOTOR FUELS TAX RETURN

FOR MONTH OF

RETURNS ARE DUE ON OR BEFORE THE 25TH DAY OF THE FOLLOWING MONTH

NAME AND ADDRESS (CORRECT ANY ERRORS)

MOTOR FUEL TAX

MAKE ALL CHECKS PAYABLE TO STATE TAX COMMISSION

(READ INSTRUCTIONS ON THE BACK OF THIS PAGE)

-RECEIPTS-

1. Inventory at beginning of month (Utah refiners only)
2. Manufactured, compounded or blended
3. Imports into Utah (attach Schedule TC-110)
4. Tax exempt purchases (attach Schedule TC-110 E)
5. Utah tax paid purchases (attach Schedule TC-110 C)
6. Total motor fuel available (total Lines 1 thru 5)

-DEDUCTIONS-

7. Exports from Utah (attach Schedule TC-110 D)
8. Sales to government agencies (attach invoices and Schedule TC-110 G)
9. Tax exempt sales to Utah licensed distributors (attach Schedule TC-110 F)
10. Utah tax paid purchases (same as Line 5 above)
11. Transfers to gasohol production Manufacturers only-show on Line 2 of your Gasohol return
12. Inventory at end of month (refiners only)
13. TOTAL DEDUCTIONS
14. NET GALLONS
15. Less allowance for evaporation, handling, etc. (2% of Line 14)
16. NET TAXABLE GALLONS
17. Tax at fourteen cents per gallon (on item 16) $
18. Penalty 10% of tax (on item 17 if filed late)
19. Interest at 12% per annum 1% per month (on item 17 filed late)
20. Specific penalty for failure to file on time $10.00
21. TOTAL TAX PENALTY AND INTEREST DUE $

I certify that this return has been examined by me, and to the best of my knowledge and belief, is a true and complete return for the period stated, pursuant to the motor fuels tax laws of the state of Utah.

(Taxpayer)

By

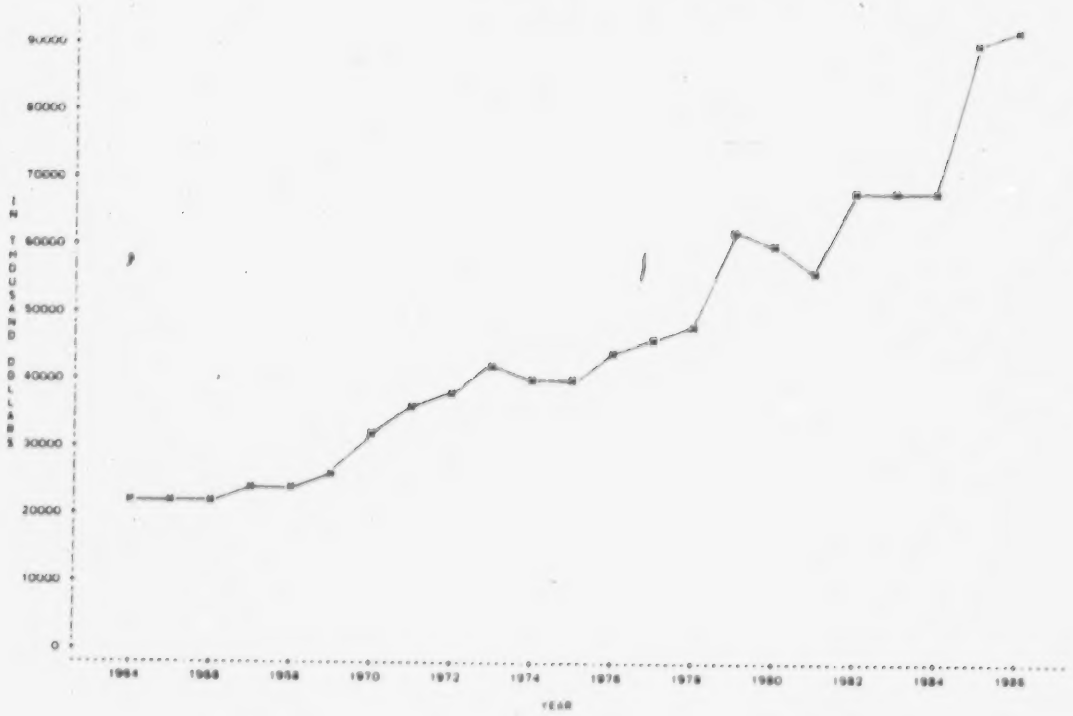
(Title)

Phone Number

File this form in duplicate

Report fuel in gallons. Omit fractions

MOTOR FUEL TAX



Fiscal Year	Collections	Fiscal Year	Collections
1967	$23,512,533	1977	$45,694,373
1968	24,690,974	1978	48,808,152
1969	26,728,963	1979	61,371,556
1970	32,744,736	1980	60,451,305
1971	35,207,994	1981	56,567,749
1972	38,223,558	1982	67,733,812
1973	41,124,133	1983	68,697,076[a]
1974	39,971,348	1984	68,978,640[b]
1975	40,484,784	1985	89,337,163[c]
1976	43,514,958	1986	92,164,304[d]

[a] $559,532 of this amount was from tax on gasohol at 6¢ per gallon.
[b] $2,427,198 of this amount was from tax on gasohol at 6¢ per gallon.
[c] $838,423 of this amount was from tax on gasohol at 14¢ per gallon.
[d] $793,545 of this amount was from tax on gasohol at 14¢ per gallon.

Rate of Tax: 14¢ per gallon (effective July 1, 1984); limited governmental exemption; $10.00 one-time license fee for distributors; 2% evaporation allowance; refunds for off-highway agricultural use.

Applicable to:

Importers, refiners and distributors are liable to report this tax. Refunds for off-highway agricultural use can be claimed as a credit on income or corporation franchise tax returns after July 1, 1977.

Disposition of Revenue:

After appropriations to certain state government departments, the revenue is spread 75% to the State Department of Transportation and 25% to city and county B and C road funds. The aviation fuel tax is distributed 75% to airports and 25% to the Aeronautics Division for improving airport facilities. The estimated amount of tax collected on gasoline used in motorboats is transferred annually from the Transportation Fund to the boating account of the Division of Parks and Recreation for improving boating facilities within the state.

Legislative Changes:

SB 138 Delinquent Motor Fuel Tax Collection - Allows the Tax Commission rather than the Attorney General's Office to issue warrants for the collection of delinquent motor fuel taxes and establishes procedures for the Tax Commission to follow.

Legislative Fiscal Note: It is estimated that the provisions of this bill would increase the motor fuel tax collection effort by an undetermined amount. By issuing warrants for past due collectibles, reduced write-offs from delinquent accounts and increased compliance are expected.

Repeals and reenacts §41-11-14, Utah Code Ann. 1953
Effective Date: July 1, 1986

SB 140 Motor Fuel Licensing Amendments - Clarifies the applicability of motor fuel licensing statutes, allows the Tax Commission to increase the maximum bond amount to $100,000 from $50,000, and repeals the requirement of permits for transporting motor fuels in excess of 50 gallons.

Legislative Fiscal Note: It is estimated that the provisions of this bill would have minimal fiscal impact on tax collections or administrative costs.

Amends §§41-11-3 through 41-11-5, Utah Code Ann. 1953
Repeals §41-11-10, Utah Code Ann. 1953
Effective Date: July 1, 1986

Rules adopted by the Tax Commission:

R865-8M, Definition of Non-Highway Agricultural Use pursuant to Utah Code Ann. §§41-11-6(3): This rule clarifies the method to qualify for an agricultural exemption. Effective November 1, 1985.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

UTAH 1985
FORM TC-20
CORPORATION FRANCHISE OR INCOME TAX RETURN

For Tax Commission Use Only
Val. Number
Date Aud
Check App
Recorded
Approval
Rate
From
To
Ref
Int
Total

For Calendar Year 1985
or other taxable year
beginning 1985
ending 1986

Utah Charter Number

Corporation Name and Address

CORPORATION FRANCHISE AND INCOME TAX

NOTE: ATTACH A COPY OF YOUR FEDERAL RETURN AND SUPPORTING SCHEDULES TO THIS RETURN. (INSTRUCTION 9)

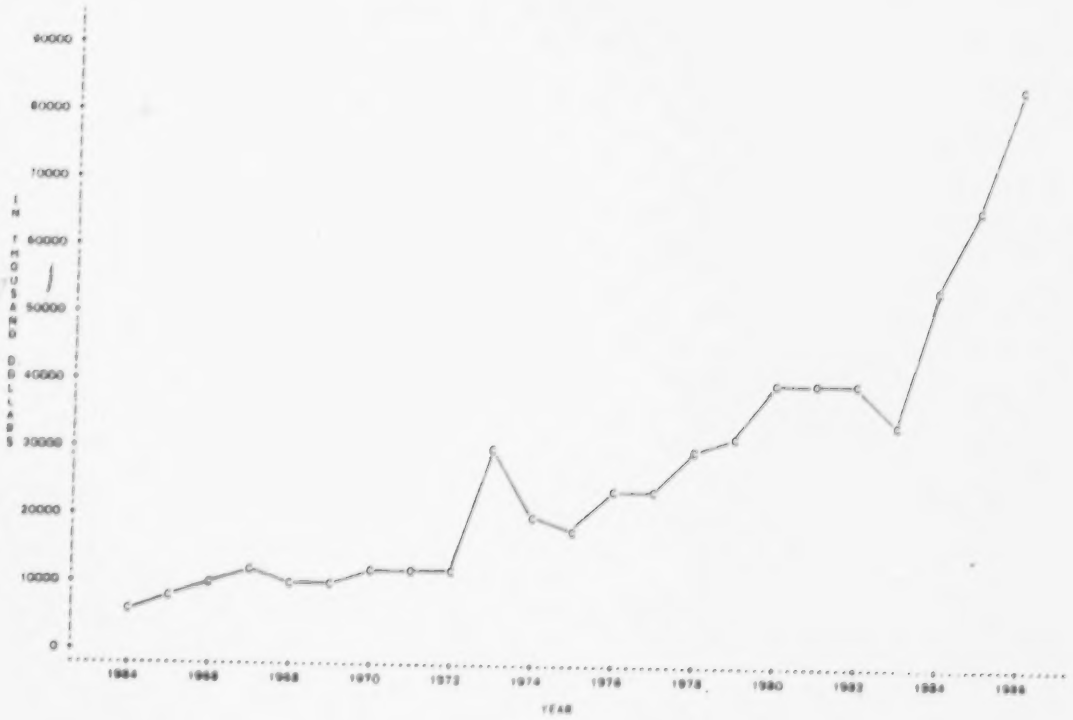
1. Federal Taxable Income before net operating loss deduction and special deductions ▶ 1
2. **ADDITIONS** (See Instruction 10)
   (a) State Income and Franchise Taxes (from Schedule A) 2(a)
   (b) Exempt Interest - Federal Return 2(b)
   (c) Capital Loss Carry-over 2(c)
   (d) Income Not Reported on Federal Return (attach schedule) 2(d)
   (e) Other (attach schedule) 2(e)
   (f) Total Additions 2(f)
3. Line 1 plus Line 2(f) 3
4. **SUBTRACTIONS** (See Instruction 10)
   (a) Wage Deduction - Targeted Jobs Credit 4(a)
   (b) Net Capital Loss 4(b)
   (c) Foreign Dividend Gross-up (see Schedule A) 4(c)
   (d) Other (attach schedule) 4(d)
   (e) Total Subtractions 4(e)
5. **NET INCOME** (Line 3 minus Line 4(e)) ▶ 5
6. **UTAH NET INCOME** (from Line 13, Schedule N) ▶ 6
7. Utah loss carry-over (from Line 11 - attach schedule) 7
8. **NET TAXABLE INCOME** (enter Line 7 from Utah net income) Line 5 or 6, whichever is applicable) ▶ 8
9. **TAX** ▶ 9
10. Deduct: Non-refundable Credits (from Schedule B) 10
11. **BALANCE** ▶ 11
12. Additional Tax (from Schedule C) 12
13. **BALANCE** (Line 11 minus Line 12 amount) ▶ 13
14. Deduct: Refundable Credits (from Schedule D) 14
15. **AMOUNT DUE** (Line 13 amount exceeds Line 14 amount) ▶ 15
16. **AMOUNT TO BE REFUNDED** (Line 14 amount exceeds Line 13 amount) ▶ 16

Signature of Officer

Date Individual or Firm Signature of Preparer Address

Return to be filed with the STATE TAX COMMISSION, Heber M. Wells Building, 160 East Third South, Salt Lake City, Utah 84134-0300

CORPORATE FRANCHISE AND INCOME TAX



Fiscal Year	Collections*	Fiscal Year	Collections
1967	$ 11,795,845	1977	$ 24,866,694
1968	9,712,362	1978	29,448,490
1969	10,725,896	1979	32,874,065
1970	11,839,339	1980	40,377,089
1971	11,127,260	1981	40,667,112
1972	12,691,054	1982	40,894,065
1973	21,620,635	1983	33,762,545[1]
1974	20,173,183	1984	53,226,125[2]
1975	18,002,679	1985	65,918,325[3]
1976	24,501,925	1986	84,048,027[4]

1. This figure includes $2,170,435 from the mineral production withholding tax.
2. This figure includes $8,191,439 from the mineral production withholding tax.
3. This figure includes $13,727,754 from the mineral production withholding tax.
4. This figure includes $17,597,746 from the mineral production withholding tax.

*Collection figures for years prior to 1977 are gross. Refunded amounts are minimal.

Rate of Tax: 5% of net income allocated to Utah for tax years beginning on or after January 1, 1984; 4.65% for years beginning in 1983; $100 minimum for years beginning on or after January 1, 1984; $50 minimum tax for all years beginning in 1983. For all years beginning prior to 1983 (including fiscal years), the rate is 4% with a minimum of $25.

Applicable to: Corporations having income allocable to Utah or exercising corporate franchise in the state. The tax is prepaid for the privilege of doing business in Utah if incorporated or qualified prior to January 1, 1973. Corporations are taxed on a current earnings basis if incorporated or qualified on or after January 1, 1973.

Disposition of Revenue: Uniform School Fund

Legal Citations: §§59-13-3 to 59-13-65, Utah Code Ann., 1953, 1984 Supplement, Chapters 54, 58, 61 and 66, Laws of Utah 1984.

Legislative Changes:

HB 136 Corporate Franchise Tax Phase I Recodification -- Makes technical changes in the corporate franchise tax statutes according to "Phase I guidelines of the Utah Tax Recodification Commission.

Legislative Fiscal Note: None required.

Amends §§59-13-4, 59-13-7, 59-13-8, 59-13-11 through 59-13-13, 59-13-16, 59-13-19, 59-13-23, 59-13-25, 59-13-28, 59-13-35, 59-13-59, 59-13-62, 59-13-79, and 59-13-80, Utah Code Ann. 1953.
Effective date: April 28, 1986 - retrospective operation to January 1, 1986.

HB 141 Corporate Tax - Small Business Corporation Nonresident Tax Payments -- Provides optional methods for payment of tax on nonresidents' shares of Utah income from small business corporations.

Legislative Fiscal Note: The estimated fiscal impact will be an increase in appropriations from the Uniform School Fund of $2,000.

Amends §§59-13-4, 59-14A-16, and 59-14A-42, Utah Code Ann. 1953.
Effective date: April 28, 1986 - retrospective operation to January 1, 1986.

HB 178 Corporate Franchise Tax Water's Edge Combination -- Provides a "water's edge" approach to the computation of corporate franchise tax when a combined report is required.

Legislative Fiscal Note: This bill reduces the Uniform School Fund between $2 million and $4 million during fiscal year 1987-88. If federal legislation currently supported by the President of the United States and the National Association of Tax Administrators passes, increased federal auditing and state-by-state spread sheets will be available reducing the impact of this bill to the $2 million figure.

The following analysis is an estimate of the revenue impact of this legislation:

	June 30, 1987	June 30, 1988
Eliminate income of foreign corporations	$1,000,000	$3,000,000
Eliminate 50 percent of the income of 80/20 corporations (domestic corporations operating in foreign countries)	750,000	2,500,000
Eliminate 50 percent of dividend income from foreign subsidiaries	750,000	2,000,000
TOTAL	$2,500,000	$7,500,000
Compliance by corporations filing combined under new law	$(2,500,00)	(3,500,000)
Effect of federal legislation providing full accountability and increased auditing		(2,000,000)
Estimated loss of Uniform School Fund revenue	$0	$2,000,000

*Returns beginning January 1, 1986 for calendar year 1986 will be filed no sooner than April 15, 1987. Most larger corporations will file about October 15, 1987 on extension.

Amends §§59-13-5, 59-13-7, 59-13-78, and 59-13-93; enacts §59-13-79.5; repeals and reenacts §59-13-79, Utah Code Ann. 1953.
Effective date: April 28, 1986 - retrospective operation to January 1, 1986

Rules adopted by the Tax Commission:

R865-8F, Allocation and Apportionment of Net Income and Uniform Division of Income for Tax Purposes Act pursuant to Utah Code Ann. §§59-13-78 through 59-13-97: Two paragraphs of this rule were inadvertently left out, they are now included. Effective September 13, 1985.

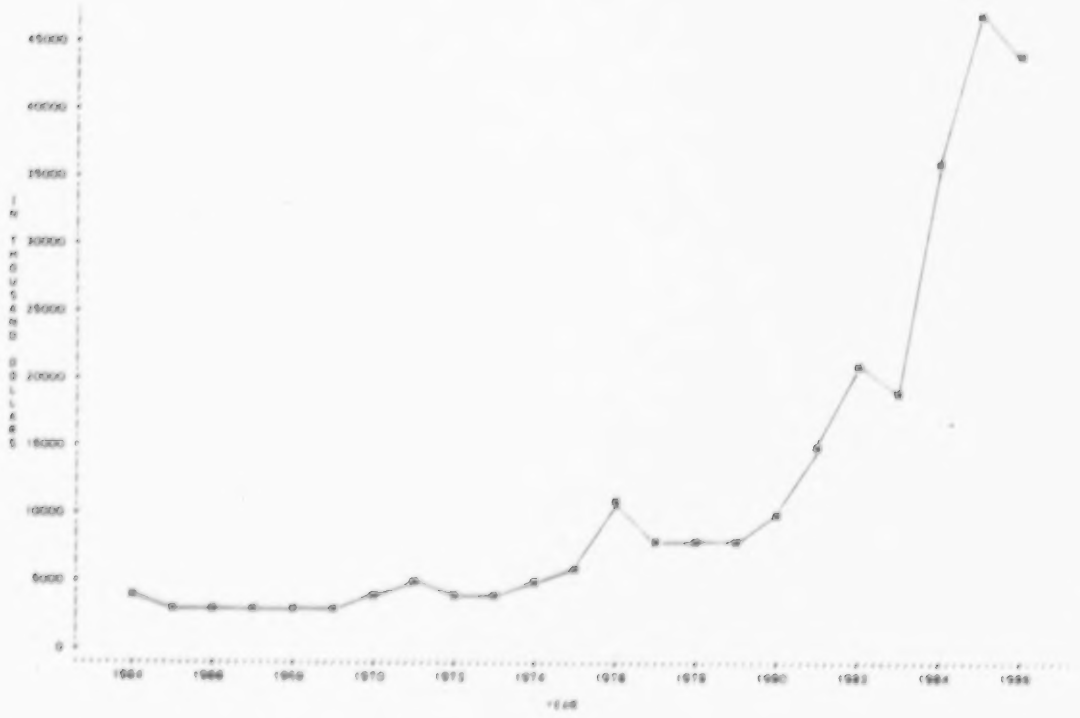
Contact: Kim Ferrell, Managing Auditor, Corporation Taxes, 530-6358

ANNUAL OCCUPATION TAX RETURN

Based on Sales of Oil, Gas and Natural Gas Liquids

MINE OCCUPATION TAX

MINE OCCUPATION TAX



Fiscal Year	Collections	Fiscal Year	Collections
1967	$ 3,221,555	1977	$ 8,489,036
1968	2,674,337	1978	8,446,277
1969	2,901,126	1979	8,423,221
1970	4,197,357	1980	9,821,081
1971	4,576,494	1981	14,757,130
1972	3,830,829	1982	20,694,158
1973	3,801,382	1983	19,433,070
1974	5,033,602	1984	36,242,720
1975	5,769,461	1985	46,880,361
1976	11,258,648	1986	43,796,380

Rate of Tax: One percent of gross value of products of metalliferous mines and metalliferous claims; 4% applicable to the products of oil and gas wells; value fixed at place produced; $50,000 annual exemption plus exemption for the first six months of production for all wells drilled after January 1, 1984, and all wells which produce less than an average of 20 barrels of oil per day for a twelve month period, or an average of less than 60 metric cubic feet of gas per day for a ninety day period.

Applicable to: Extractors of gold, silver, copper, lead, iron, zinc, tungsten, uranium, vanadium, other valuable metals, as well as oil, gas, and other hydrocarbonic substances.

Disposition of Revenue: General Fund

Legal Citations: §§59-5-66 through 59-5-85, Utah Code Ann. 1953

Legislative Changes:

None.

Rules adopted by the Tax Commission:

None.

Contact: George Bowman, Asst. Director, Oil and Gas Section, 530-6186

GROSS* COLLECTIONS - OIL AND GAS VERSUS METALLIFEROUS ORES

Year	Oil and Gas	Metalliferous Ores
1965	$ 1,368,804	$ 1,735,603
1966	1,188,472	2,141,977
1967	1,136,704	2,086,230
1968	1,137,834	1,528,416
1969	1,113,865	1,781,866
1970	1,170,350	3,002,564
1971	1,202,049	3,378,243
1972	1,294,770	2,548,691
1973	1,397,398	2,382,866
1974	2,165,184	2,871,917
1975	5,438,067	3,085,616
1976	5,915,867	2,497,198
1977	6,613,621	1,958,565
1978	6,162,168	2,307,175
1979	6,667,749	2,934,722
1980	6,857,879	3,709,882
1981	11,175,800	4,167,921
1982	19,094,384	4,212,728
1983	17,099,077**	2,333,993**
1984	32,591,573	3,653,056
1985	46,446,760	761,400
1986	42,773,457	1,023,523

*Refund amounts excluded are usually minimal.
**Figures for fiscal year ending 1983 are for net collections.

TC-49 Rev 7-85

STATE TAX COMMISSION OF UTAH

160 East Third South

SALT LAKE CITY, UTAH 84134

UTAH INSURANCE PREMIUM TAX RETURN

Under Utah Code Annotated 1953, AS Amended

File return and pay tax to
Utah State Tax Commission
160 East Third South
Salt Lake City, Ut
84134
(Do n
due th
Depar

INSURANCE PREMIUM TAX

For Calendar Year

Due on or before March 31, following the above calendar year

Insurance companies that have annual tax liabilities of $3,000.00 or more are required to make estimated quarterly payments on May 1, August 1, and November 1, with the final installment paid with the annual return.

SCHEDULE I—PREMIUM TAX

1. Premiums received from direct business in the state of Utah. (Do not include return premiums or premiums received for reinsurance assumed.) $ _____

2. Deductions (a) Annual dividends paid or credited to policyholders within this state, or applied in reduction or abatement of premiums included in line 1 $ _____
(b) Premiums received on policies issued by domestic benefit or cooperative benefit associations _____ _____

3. Net taxable premiums (Items 1 less total deductions.) $ _____

4. (a) 2¼% on all premiums (Item 3) $ _____
(b) 1% additional on workmen's compensation (Line 19 - Schedule III) _____
(c) Ocean marine tax from worksheet (do not include negative amounts) _____

5. Tax due or retaliatory amount, whichever is greater. Please attach a retaliatory statement. $ _____

6. Credits (a) For examination fees (Utah companies only) Attach a schedule showing examiner and date of payment $ _____
(b) Guaranty Association credit (see instructions on reverse) _____ _____

7. Total tax due for year (Item 5 less credits) _____

8. Prepayments: 1st Qtr. _____ 2nd Qtr $ _____ 3rd Qtr. $ _____ _____

9. Total due (or credit) this return (make check payable to Utah Tax Commission) $ _____

If line 9 is a credit indicate handling preference ☐ to be refunded ☐ applied to next years prepayment

SCHEDULE II—FUND ALLOCATION

A. Firemen's pension fund: 10% of tax on life insurance premiums OR 50% of tax on premiums received for fire & allied lines insurance $ _____ _____

B. Second injury fund: 3% of workmen's compensation insurance premiums (3% of Item 19, Schedule III.) _____

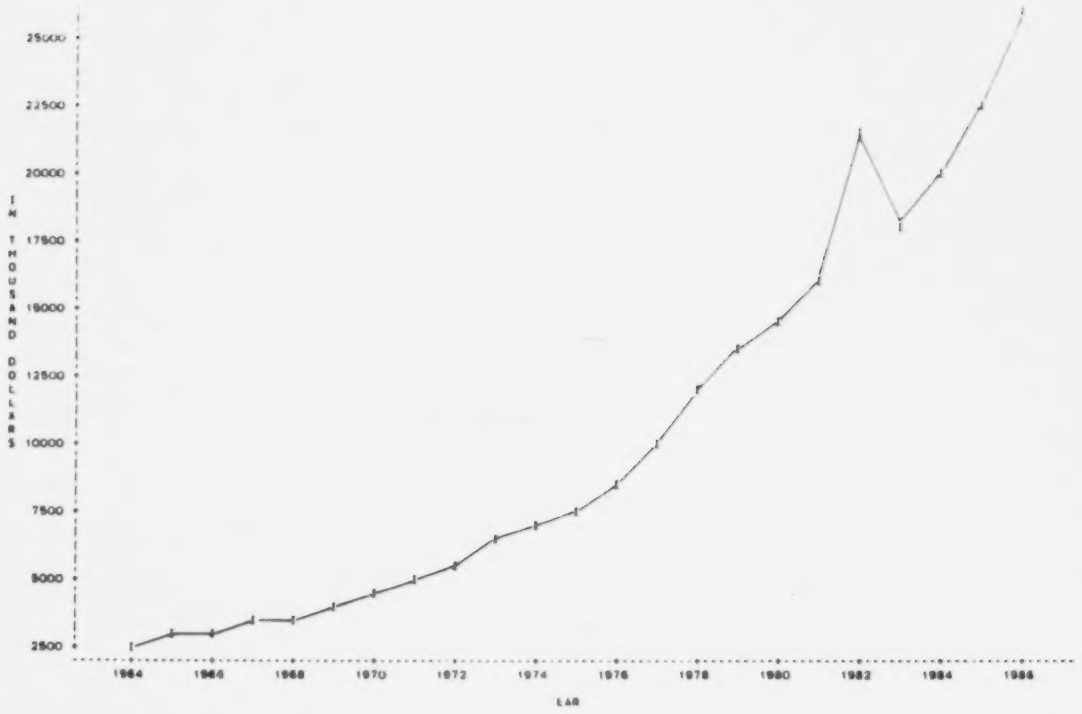
C. General Fund: Item 7, Schedule I, less items A & B, Schedule II - _____

D. Total taxes allocated - Items A, B & C (to agree with Item 7) $ _____

I certify that this return, including all accompanying schedules, has been examined by me and to the best of my knowledge and belief is a true and complete return for the period stated under the laws of Utah.

Date _____ Taxpayer _____
By _____
Title _____

INSURANCE PREMIUM TAX



Fiscal Year	Collections	Fiscal Year	Collections[1]
1967	$ 3,444,723	1977	$10,098,434
1968	3,614,789	1978	11,917,410
1969	3,852,713	1979	13,452,007
1970	4,393,263	1980	14,718,258
1971	5,064,923	1981	15,777,757
1972	5,591,097	1982	21,493,820*
1973	6,327,153	1983	18,012,496
1974	6,976,078	1984	19,989,972
1975	9,520,415	1985	22,262,350
1976	8,384,435	1986	26,077,060

[1]The collection figures include self-insurers tax plus insurance premium tax amounts going into the General Fund but does not include the amounts going into Second Injury Fund and Firemen's Pension Fund.

Rate of Tax: 2-1/4% of net premiums upon property and risks located in Utah, subject to retaliatory provisions; 3-1/4% of workmen's compensation insurance premiums.

*Includes extra windfall payment when collection period switched to quarterly.

Applicable to: All insurers, including nospitals, health services and the State Insurance Fund (workmen's compensation). Tax also includes self-insurers for workmen's compensation.

Legal Citations: §§31-14-4, 31-37-8, 35-1-53, 31-37-9, Utah Code Ann. 1953

Legislative Changes:

SB 91 Insurance Recodification Amendments -- Amends the Insurance Code, including provisions relating to premium and retaliatory taxes (refer to appendix).

Insurance Department Fiscal Impact: $1.2 million.

Amends §31A-3, Utah Code Ann. 1953
Effective date: July 1, 1986

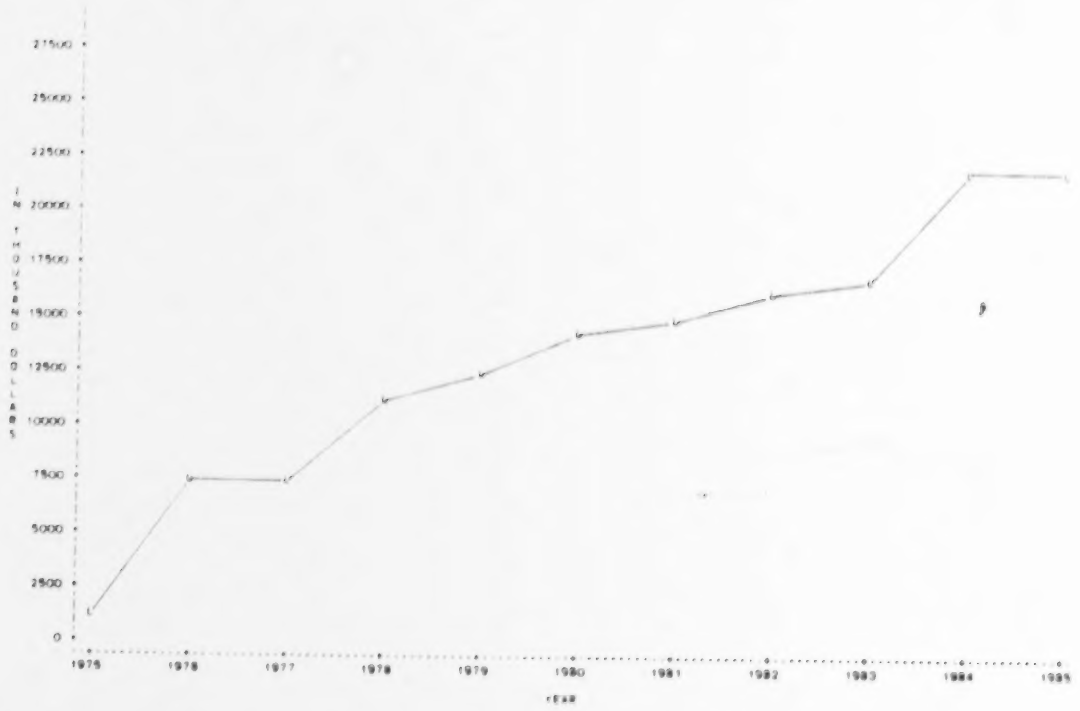
Rules adopted by the Tax Commission:

None

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

LOCAL TRANSIT AUTHORITY TAX

LOCAL TRANSIT AUTHORITY TAX



Fiscal Year	Collections	Fiscal Year	Collections
1975	$ 1,383,395	1981	$15,088,745
1976	7,707,244	1982	16,306,933
1977	9,560,527	1983	16,873,281
1978	11,170,144	1984	21,975,337
1979	12,807,371	1985	21,701,966
1980	14,324,414	1986	24,033,505

Rate of Tax: 1/4 of 1%.

Applicable to:

Applies to the purchase price on transactions under the state's sales and use tax laws. This tax, however, applies only in localities where voters have approved the tax to finance local bus service. Retailers and purchasers are liable under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.

Disposition of Revenue:

Returned to participating county or city as applicable.

Legal Citations: §§11-9-4 and 11-9-6, Utah Code Ann. 1953

Contact: Herb Hopes, Operations Division, Phone 530-6060

SUMMARY OF DISTRIBUTION OF LOCAL TRANSIT
AUTHORITY TAX TO PARTICIPATING UNITS
FOR FISCAL YEARS 1984-85 AND 1985-86

Unit	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	7-1-85 to 6-30-86	Percentage Increase (Decrease)
Davis County	$ 2,143,688.32	$ 2,218,763.75	3.50
Orem	238,970.57	1,116,576.45	367.24
Park City	289,875.98	327,149.14	12.86
Provo	209,921.13	949,820.76	352.47
Salt Lake County	15,628,588.21	15,769,907.63	.90
Weber County	2,755,500.60	2,843,570.78	3.20
GRAND TOTAL	$21,266,544.81	$23,225,788.51*	9.21

NOTE:

This tax can be adopted by a county or municipality after proper procedures are followed, including voter approval. The tax rate is 1/4 of 1% of net taxable sales and is remitted on the regular quarterly sales tax return. At present only three counties; Salt Lake, Davis and Weber and three cities; Park City, Orem and Provo have adopted this tax. The tax is distributed to the cities and counties which in turn, except for Park City, transfer the funds to the Utah Transit Authority.

*Collections and distribution may differ due to accelerated payments received in June but not distributed until September.

FORM TC-537
Rev. 8/85
12-02-111

UTAH STATE TAX COMMISSION
SPECIAL FUEL TAX RETURN

NAME AND ADDRESS (PLEASE CORRECT ANY ERRORS)

ACCOUNT NUMBER

FOR PERIOD OF

THIS RETURN MUST BE FILED ON OR BEFORE THE 25TH DAY OF THE MONTH FOLLOWING THE ABOVE PERIOD

DUPLICATE

SPECIAL FUEL TAX

1. BEGINING SPECIAL FUEL INVENTORY (ACTUAL BULK STORAGE)
2. TOTAL SPECIAL FUEL PURCHASES, ALL STATES
3. TOTAL AVAILABLE SPECIAL FUEL (TOTAL OF LINES 1 & 2)
4. LESS FUEL USED OFF HIGHWAY, ALL STATES
5. LESS FUEL USED ON HIGHWAYS OUTSIDE UTAH
6. OTHER DEDUCTIONS - SPECIFY
7. ENDING SPECIAL FUEL INVENTORY (BULK STORAGE ONLY)
8. TOTAL DEDUCTIONS (TOTAL LINES 4 THROUGH 7)
9. TAXABLE FUEL USED IN UTAH (MILES AT MILES PER GAL.)
10. TAX AT
11. ADJUSTMENTS TO TAX (SUBMIT SCHEDULE AND EXPLANATION)
12. NET TAX DUE OR REFUND (LINE 10 PLUS OR MINUS LINE 11)
13. PENALTY IF PAID LATE (25% OF TAX DUE ON LINE 12)
14. INTEREST IF PAID LATE (12% PER ANNUM OR 1% PER MONTH ON LINES 12&13)
15. SPECIFIC PENALTY FOR FAILURE TO FILE ON TIME - $10.00

16. TOTAL AMOUNT DUE $

AN ACTUAL FLEET AVERAGE MILES PER GALLON COMPUTED FOR THIS REPORTING PERIOD IS REQUIRED TO BE USED ON LINE 9 (USE NEAREST 2 DECIMAL PLACES) LINE 9 SHOULD AGREE WITH LINE 3 MINUS LINE 8.

SALES TAX CREDIT

For use by consumers who have paid Utah sales tax on bulk purchases of fuel that is reported as subject to special fuel tax (See Instructions #10)

17. Total amount due shown on Line 16 above $
18. Less credit for Utah sales tax paid on fuel purchases reported for special fuel tax
    a. Fuel purchases $ × % rate is $
    b. Fuel purchases $ × % rate is $
    c. Fuel purchases $ × % rate is $
    d. Total credits (Line 18a plus 18c) $
19. Net amount due (Line 17 less line 18d) $

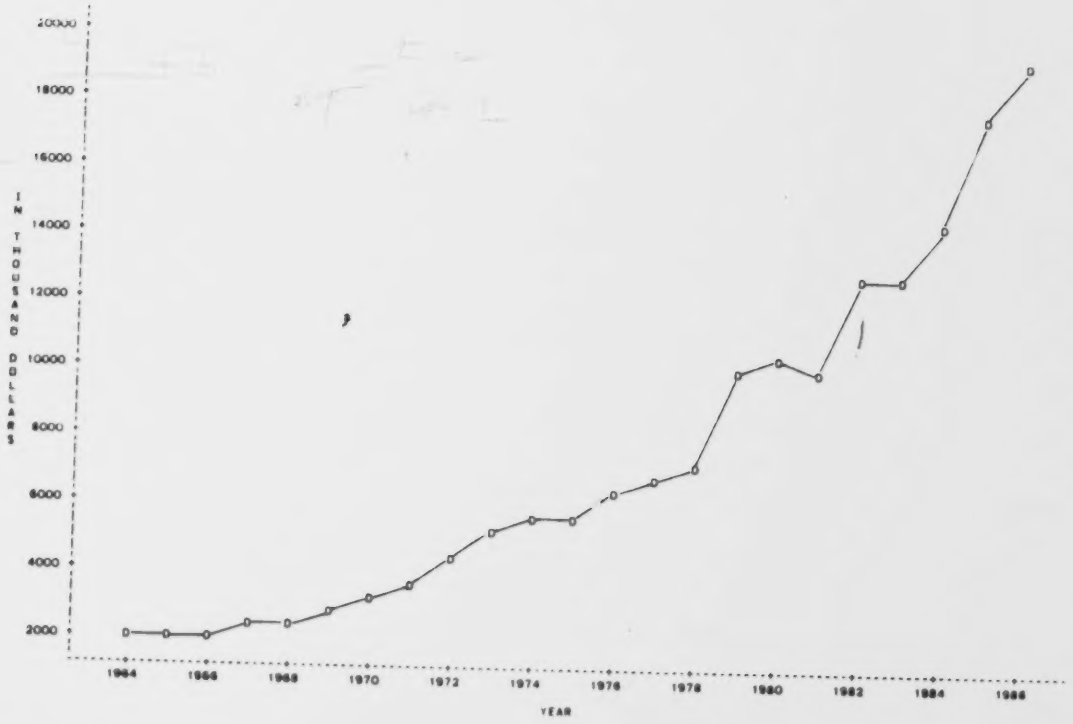
Make check or money order payable to: State Tax Commission of Utah. Mail in enclosed envelope, or address to: Utah State Tax Commission, Heber M. Wells Bldg., 160 East Third South, Salt Lake City, Utah 84134-0500.

I certify that this return has been examined by me and to the best of my knowledge and belief is a true and correct return for the period stated.

Signed Title Date

Phone Number

SPECIAL FUEL TAX



Fiscal Year	Collections	Fiscal Year	Collections
1967	$ 2,286,983	1977	$ 6,865,182
1968	2,473,100	1978	7,391,145
1969	2,717,639	1979	9,851,605
1970	3,301,780	1980	10,469,670
1971	3,677,912	1981	10,107,098
1972	4,398,081	1982	12,672,251
1973	5,141,349	1983	12,637,102
1974	5,667,002	1984	14,448,900
1975	5,753,299	1985	17,790,559
1976	6,240,646	1986	19,368,750

Rate of Tax: 14¢ per gallon (effective July 1, 1984) for fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah; governmental exemption; $10.00 entrance permit required for non-registered vehicles; operators and dealers licensed without fee. Effective May 8, 1973, propane exemption certificate may be purchased for vehicles using propane for an annual fee of $36 for vehicles under 33,000 pounds gross laden weight and $70 for vehicles 33,000 pounds or more gross laden weight.

Applicable to: Dealers required to collect tax on fuel placed in service tanks of users who do not present a valid user permit. Licensed users pay all of their tax on a use basis; returns required of all users and user-dealers.

Disposition of Revenue:

After appropriations to certain state government departments, the remainder is spread 75% to the Utah Department of Transportation and 25% to city and county B and C road funds.

Legal Citations: §§41-11-1 (2), (6); 41-11-6; 41-11-49; 41-11-50, Utah Code Ann. 1953.

Legislative Changes:

SB 26 Special Fuel Permit Exemption - Exempts some users of motor vehicles powered by special fuels from the permit requirements of this fuel tax; allows the filing of an affidavit that payment of special fuel taxes was made at the pump under certain circumstances.

Legislative Fiscal Note: This bill would have no impact on revenue, since it only amends the section requiring filing for a permit. Persons driving vehicles powered by propane would still need to purchase annual "exemption permits."

Amends §41-11-53, Utah Code Ann. 1953.
Effective Date: March 6, 1986

SB 139 Special Fuel Permit and Fee Amendments - Removes the requirement that there be a special fuel vehicle permit number for each vehicle using special fuel, requires the user of special fuels to obtain a single permit for all vehicles.

Legislative Fiscal Note: This change does not have a fiscal impact, but provides for the Tax commission to set fees. If the Tax commission increases the fees after the effective date, there would then be a slight fiscal impact to the Transportation Fund.

Amends §41-11-52, Utah Code Ann. 1953
Effective Date: July 1, 1986

Rules adopted by the Tax Commission:

R865-2SF, Nature of Tax Exemption Certificate - Off Road Use pursuant to Utah Code Ann. §41-11-52: The change in this rule regulates the method of taxing compressed natural gas and the conversion to gallons. Effective November 1, 1985.

R865-3SF, User-Dealer's License pursuant to Utah Code Ann. §41-11-51: This rule changes the yearly licensing requirement so that licenses will remain in effect until the holder ceases to act as a user-dealer. Effective November 1, 1985.

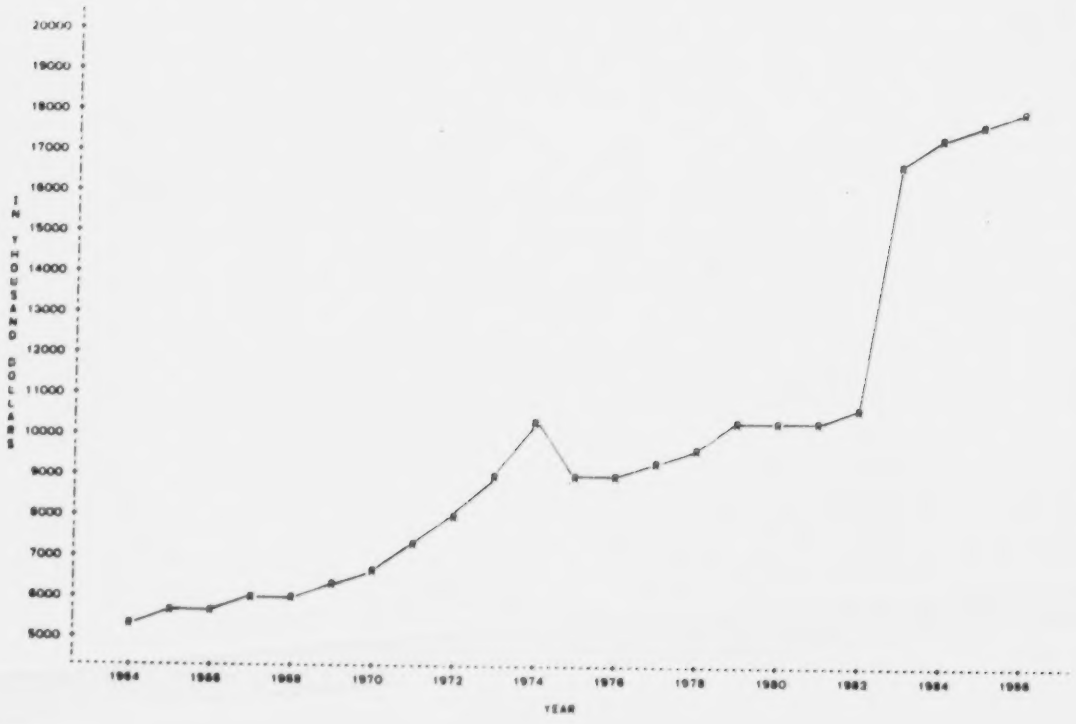
R865-5SF, Issuance of Special Fuel Entrance Permits pursuant to Utah Code Ann. §§41-11-52 and 41-11-53: This rule increases the fee for special fuel permits to compensate for the tax rate increase. Effective November 1, 1985.

R865-7SF, Returns pursuant to Utah Code Ann. §§41-11-52: This rule deletes the mileage schedule requirement and adds interest. Effective November 1, 1985.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

MOTOR VEHICLE REGISTRATION TAX

MOTOR VEHICLE REGISTRATION FEES



Fiscal Year	Collections	Fiscal Year	Collections
1967	$ 5,855,552	1977	$ 9,254,984
1968	6,122,771	1978	9,831,086
1969	6,469,231	1979	10,335,951
1970	6,795,985	1980	10,356,159
1971	7,219,907	1981	10,329,209
1972	8,114,362	1982	10,795,624
1973	8,998,453	1983	16,512,357
1974	10,494,295	1984	17,229,087
1975	8,927,077	1985	17,537,808
1976	8,915,066	1986	18,103,762

Rate of Fee:

Motor Vehicle Registration Fees	§41-1-127, Utah Code Ann. 1953	
Motorcycle		$7.50
Private Trailer less than 750 lbs		7.50
All Trailers over 750 lbs.		10.00
Private Vehicle		10.00
Special Radio Plates	§41-1-49.6, Utah Code Ann. 1953	10.00

The registration fee on motor vehicles designed for transportation of passengers for hire or for the transportation of property is based on gross laden weight:

6,000 lbs. or less	$12.50
6,001 to 9,000 lbs.	20.00
9,001 to 12,000 lbs.	35.00
12,001 to 15,000 lbs.	45.00

Plus $15.00 per 3,000 lbs. up to 24,000 lbs.; plus $20.00 per 3,000 lbs. up to 42,000 lbs.; plus $25.00 per 3,000 lbs. up to 66,000 lbs.; plus $30.00 per 3,000 lbs. up to 80,000 lbs. (80,000 lbs. is the legal load permit without overload permit from the highway patrol.)

The tax for a farm truck 6,000 lbs. or less is $12.50; the 6-9,000 lbs. tax is $20.00; for 9-12,000 lbs. the tax is $27.00 and the 12-15,000 lbs. farm truck tax is $30.00. For farm trucks 15-42,000 lbs. add $10.00 per 3,000 lbs. to these rates; farm trucks over 42-45,000 lbs. add $15.00; and for farm trucks 45-80,000 lbs. add 10.00 per each 3,000 lbs. (80,000 lbs. is the legal load limit without overload permit from the highway patrol.)

Private Motorbus or Schoolbus	§41-1-131, Utah Code Ann. 1953	$25.00 (Repealed)
Horseless Carriage	§41-21-1, Utah Code Ann. 1953	10.00
Reflectorized License Plate	§41-1-43, Utah Code Ann. 1953	1.50
Personalized Plates	§41-1-49.17, Utah Code Ann. 1953	30.00
Renewal of Personalized Plates	§41-1-49.17, Utah Code Ann. 1953	5.00 + Reg. Renewal
Transfer of Personalized Plates	§41-1-49.18, Utah Code Ann. 1953	7.00 + Reg. Trans.

Applicable to:

Every vehicle which is self-propelled or propelled by electric power in, upon, or by which any person or property is or may be transported or drawn upon a highway, excepting devices moved by human power, or used exclusively upon stationary rails or tracks.

Disposition of Revenue:

After appropriations to certain state government departments, the balance is spread 75% to the State Department of Transportation and 25% to city and county B and C road funds.

Legal Citations:

§§41-1-127 and 41-1-141, Utah Code Ann. 1953.

As amended by Chapter 79, Laws of Utah, 1967, effective July 1, 1967. For registration and taxation of campers, see Chapter 105, Laws of Utah, 1971; and Chapters 9 and 10, Laws of Utah, 1972.

Legislative Changes:

SB 77 License Plate Fee - Dedicated Credits - Provides for the collection of reflectorized plate fees to cover plate cost, validation, storage, distribution and other expenses rounded up to the nearest 50¢. All fees collected are to be deposited as non-lapsing dedicated credits.

Legislative Fiscal Note: This bill makes fees for license plates a dedicated credit and allows the Tax Commission to spend the funds for costs associated with production and distribution of plates and for other expenses. The dedicated credits are made non-lapsing and, as a dedicated credit, the Tax Commission is able to spend up to the amount collected.

Amends §41-1-43, Utah Code Ann. 1953
Effective date: April 28, 1986

SB 119 Uniform Probate Code Amendments - Increases the value of the decedents estate transferable by affidavit from $20,000 to $25,000. Increases the number of transferable vehicles from three to four and includes boats which are now titled under the Motor Vehicle Code.

Legislative Fiscal Note: None required.

Amends §§75-6-201 and 75-3-1201, Utah Code Ann. 1953
Effective Date: April 28, 1986

SB 130 Taking of Vehicle Amendment - Makes minor changes in phraseology and establishes the offense as a Class A misdemeanor.

Legislative Fiscal Note: It is estimated that any costs associated with the passage of this bill can be handled within the current budgets of the law enforcement agencies, courts and corrections.

Amends §41-1-109, Utah Code Ann. 1953
Effective Date: April 28, 1986

HB 1 (Second Special Session) Off-Highway Vehicle Amendments - Makes several changes in definitions of off-highway vehicles; enacts a definition of a off-highway implement of husbandry; provides for the issuance of an off-highway implement of husbandry sticker at no additional fee in conjunction with the issuance of regular off-highway vehicle registration and enacts the provisions under which an off-highway implement of husbandry can operate on the highway.

Legislative Fiscal Note: The increase in the amount of property tax credit afforded to low-income homeowners and renters under this bill would result in a loss of $949,000 to the General Fund in fiscal 1987, and a loss of $1,100,000 to the General Fund in fiscal 1988.

Amends §§41-22-1 through 41-22-21 and enacts §§41-225.5, 41-22-10.1 through 10.5, and 41-22-28, Utah Code Ann. 1953.
Repeals §§41-22-6 and 41-22-20 through 41-22-27, Utah Code Ann. 1953.
Effective Date: Upon approval of the Governor. Signed June 20, 1986.

HB 19 Transporter License Plates - Provides for financial institutions to obtain special license plates for the operation of a repossessed vehicle by a prospective purchaser.

Legislative Fiscal Note: This bill had no fiscal impact.

Amends §41-3-30, Utah Code Ann. 1953
Effective Date : April 28, 1986

HB 86 Disabled Persons Parking Amendments - Changes the required location for display of transferable identification cards and provides for the recognition of distinctive handicapped license plates or transferable identification cards issued by another state if the vehicle is used by a handicapped person.

Legislative Fiscal Note: None required.

Amends §§41-1-49.8 and 41-1-49.9, Utah Code Ann. 1953
Effective Date: April 28, 1986

HB 158 Vehicle Safety Inspection Amendments - Provides for a vehicle safety inspection certification as a prerequisite to the registration or renewal of registration as of January 1, 1988. The inspection must be within sixty (60) days prior to registration. The vehicle registration will be proof of inspection. Certain vehicles must still display a certification of inspection, such as commercial vehicles and vehicles bearing "EX" license plates. The bill also provides for the issuance of a restricted title without a valid inspection provided no license plates are issued. The amendments also made other changes with respect to the licensing of official inspection stations, increased the charge to the inspection station from 25¢ to $1.00. It also increased inspection fees to $5.00 or less for motorcycles, $9.00 or less for passenger cares and 3/4 ton trucks, and $12.00 or less for four-wheel drive or large trucks.

Legislative Fiscal Note: The Department of Public Safety presently sells 1,400,000 safety inspection stickers and supplies to the stations for $.25 each. That amounts to $350,000 in revenue to the state. The increase of $.75 for inspection supplies will generate $1,400,000 annually. This would represent an increase of $1,050,000 in revenue to the state. Currently, inspection sticker revenue is deposited into the Transportation Fund. Enactment of this legislation would deposit all receipts with the Department of Public Safety as a dedicated credit. There would be no appreciable increase in costs to operate the program.

Amends §§41-1-51, 41-6-158 through 161 and 41-6-163, Utah Code Ann. 1953
Effective Date: April 28, 1986

HB 263 Motor Vehicle Amendments - Provides definitions and requires an odometer statement to the transferee upon sale of a vehicle. Provides for the odometer reading to be printed on the Utah Certificate of Title when issued and for a class of offenses, Class A misdemeanor or third degree felony, depending on the act performed. Provides for the issuance and display of a renewal decal on the license plates issued to dealers, dismantlers, manufacturers and transporters.

Enacts §§41-1-187 through 194, subsequently renumbered §§41-1-167 through 41-1-174, Utah Code Ann. 1953
Amends §§41-3-34 and 41-3-35, Utah Code Ann. 1953

Legislative Fiscal Note: To administer the provisions of this bill, the Motor Vehicle Division needs an additional $7,000 from the Transportation Fund to pay for needed data entry equipment.
Effective Date: April 28, 1986

Rules adopted by the Tax Commission:

R873-17V, State Impound Yards pursuant to Utah Code Ann. §§41-6-44.30 and 41-6-116.10: This rule divides the state into manageable geographic areas to better serve the needs of peace officers; establishes guidelines and criteria for the selection of state impound lots; and provides an equitable system for rotation of calls to areas where more than one impound lot is selected. Effective January 1, 1986.

R877-10VB, Uniform Vehicle Identification Numbering System for License Manufacturers, pursuant to Utah Code Ann. §41-3-6 1953: This rule administers the provision of the National Highway Traffic and Safety Administration's Motor Vehicle Safety Standard No. 115, regarding 17 character Vehicle Identification Number (VIN) requirements. Effective April 22, 1986.

R877-11VB, Licensee Current Information Update, pursuant to Utah Code Ann. §41-3-12 1953: This rule requires every licensee to notify the Motor Vehicle Business Administration of changes in ownership, address, etc.; and authorizes the division to review files and requires updates as necessary. Effective May 30, 1986.

Contact: Edward Berry, Motor Vehicle Division, 533-5311

TOBACCO PRODUCTS TAX RETURN

TC-551
Rev. 5-86

Utah State Tax Commission
160 East Third South
Salt Lake City, Utah 84134
Telephone (801) 530-6289

For Calendar Quarter Ending

19

CIGARETTE AND TOBACCO TAX

Registration Number

This report must be filed on or before the last day of the month following the calendar quarter during which the tobacco products were brought into Utah for sale in this state. Do not use this return to report purchases for consumption only. See reverse side of return for additional information.

1	TOTAL TOBACCO PRODUCTS RECEIVED (At manufacturers' sales price)	$
	DEDUCTIONS - Use manufacturers' sales price	
2	TOTAL TOBACCO PRODUCTS EXPORTED	$
3	TAX-PAID PURCHASES INCLUDED IN LINE 1	
4	OTHER DEDUCTIONS — SUBMIT SCHEDULE	
5	TOTAL DEDUCTIONS (Total of lines 2, 3 and 4)	
6	TAXABLE PRODUCTS SOLD IN UTAH OR HELD FOR SALE (Line 1 less line 5)	$
7	TAX — (35 percent of line 6)	$
8	PENALTY IF FILED OR PAID LATE — (25 percent of line 7 but not less than $10)	
9	INTEREST — (1 percent of line 7 for each month after the due date)	
10	TOTAL AMOUNT DUE (Total of lines 7, 8 and 9)	$

I declare, under penalties of perjury, that this return has been examined by me and to the best of my knowledge is a true and complete return.

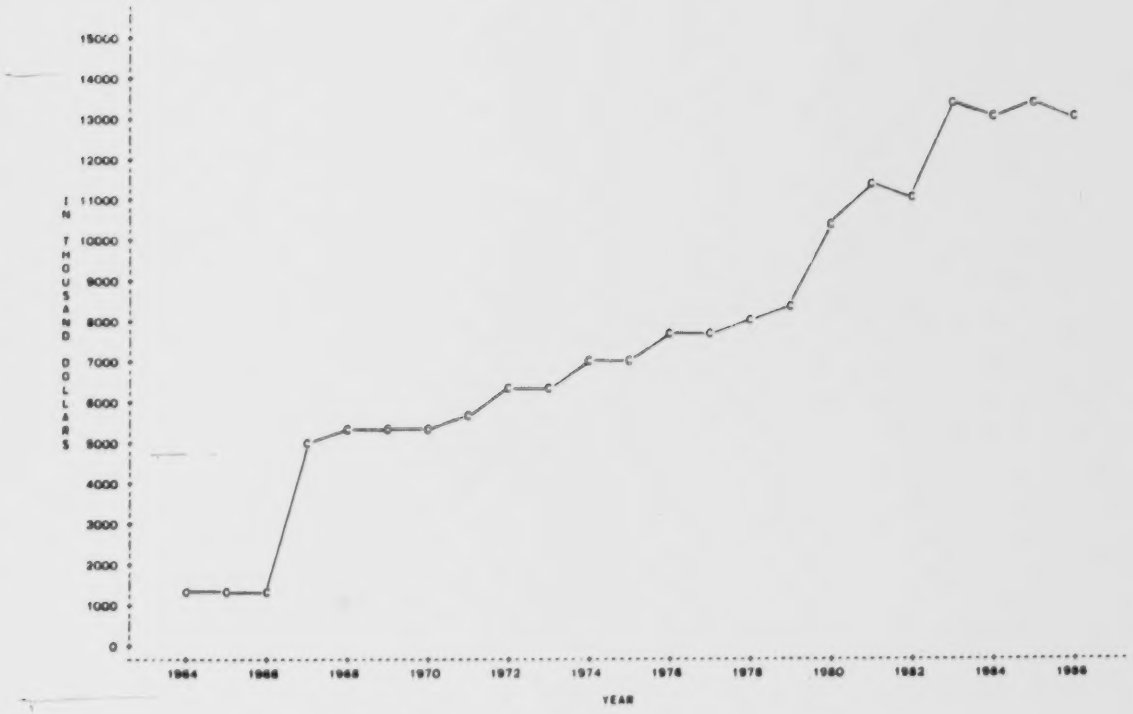
Date , 19

Signature

Title

Telephone Number

CIGARETTE AND TOBACCO TAX



Fiscal Year	Collections	Fiscal Year	Collections
1967	$ 5,139,417	1977	$ 7,712,867
1968	5,167,391	1978	8,003,201
1969	5,403,456	1979	8,242,742
1970	5,442,027	1980	10,271,242
1971	5,764,405	1981	11,293,370
1972	6,232,494	1982	11,164,965
1973	6,458,595	1983	13,291,644
1974	6,916,797	1984	12,863,795
1975	7,069,584	1985	13,183,929
1976	7,504,408	1986	13,134,473

Rate of Tax: 12 cents per pack (6 mills per cigarette), effective July 1, 1982, previously 5 mills (provision for taxing cigarettes weighing more than 3 pounds per thousand cigarettes is not in use as such cigarettes are not on market); $10.00 license for retailers and dealers; tobacco products other than cigarettes are taxed at rate of 25% of manufacturers sale price delivered into Utah prior to July 1, 1986 and 35% thereafter.

Applicable to: Wholesalers and distributors purchase stamps or use cigarette stamping machines for payment of the tax for cigarettes, 4% discount on stamp purchases or authorized machine use in excess of $25.00; quarterly returns required of dealers liable for payment of tax on other tobacco products.

Disposition of Revenue: General Fund.

Legal Citations: §§59-182-1 to 59-182-20, Utah Code Ann. 1953 as amended by Chapter 188, Laws of Utah 1969, effective July 1, 1969.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

Form TC-612
4-82

UTAH STATE TAX COMMISSION
200 STATE OFFICE BUILDING
SALT LAKE CITY, UTAH, 84134

SCHOOL LUNCH TAX

School Lunch Fund Return

For period of October 19 86

File this return with the State Tax Commission within fifteen days after the end of the period for which return is made.

Received from:

UTAH LIQUOR CONTROL COMMISSION
Salt Lake City, Utah

AMOUNT SUBJECT TO TAX

Gross retail sales of wine & distilled liquors $ 4,241,265.54

TAX DUE & PAYABLE

1% of above $ 42,264.52

PAID BY INTERDEPARTMENTAL
TRANSFER # 97575

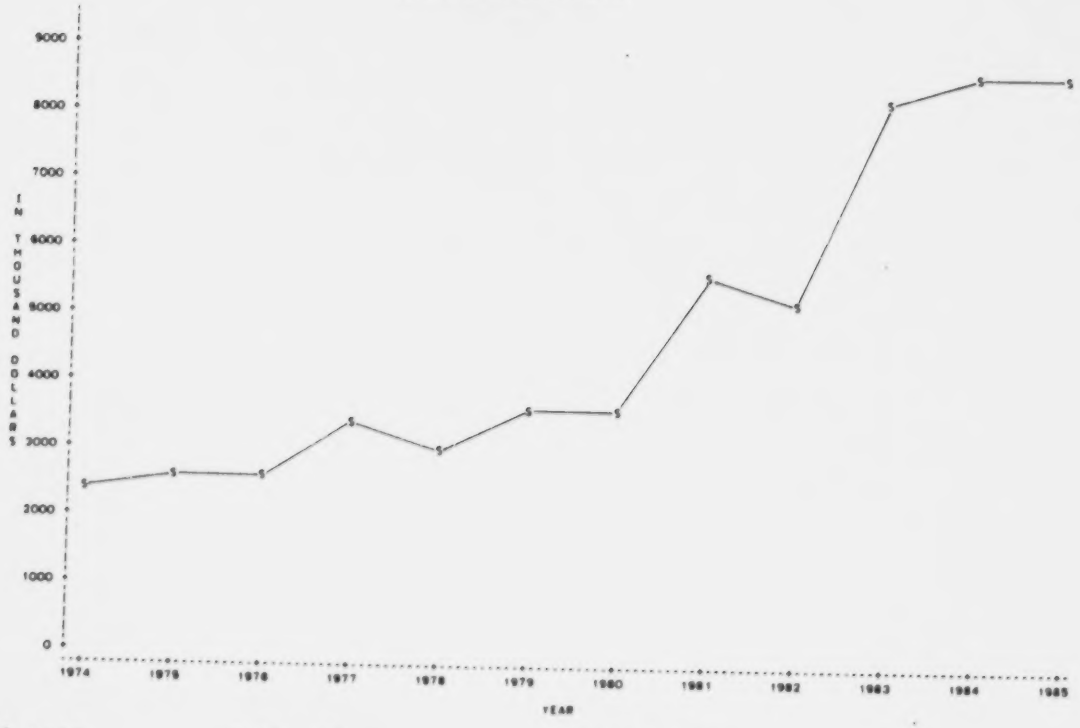
AFFIDAVIT

I hereby certify that I have examined this return and that the statements made and figures shown herein and in any accompanying schedules are, to the best of my knowledge and belief, true and complete, made in good faith for the period stated, pursuant to Chapter 75, Sec. 1, Laws of Utah, 1943.

UTAH LIQUOR CONTROL COMMISSION

By Edward McMenus

SCHOOL LUNCH TAX



Fiscal Year	Collections	Fiscal Year	Collections
1967	$1,642,344	1977	$3,471,696
1968	1,699,701	1978	3,058,376
1969	1,782,857	1979	3,672,688
1970	1,860,097	1980	3,696,017
1971	2,004,737	1981	5,582,580
1972	2,202,945	1982	5,218,475
1973	2,336,879	1983	8,227,478
1974	2,460,181	1984	8,610,669
1975	2,637,188	1985	8,671,694
1976	2,655,387	1986	8,781,328

Rate of Tax:

13 %

Applicable to:

Every retail sale of wine and distilled liquors sold by the Utah State Liquor Control Commission.

Disposition of Revenue:

Uniform School Fund.

Legal Citations:

§53-8-1 Utah Code Ann. 1953, as amended by Chapter 93, Laws of Utah 1965; Chapter 111, Laws of Utah 1967 and Chapter 58, Laws of Utah, 1982.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

FORM TC-386 (Rev. 7-83)

MAIL TO:
STATE TAX COMMISSION
OF UTAH
P.O. BOX 4000
SALT LAKE CITY, Utah 84134

STATE OF UTAH
BEER TAX RETURN
Under Title 32, Chapter 6, Utah Code Annotated, 1953
As Amended

Report information on reverse side of this form.
Report beer manufactured or sold in Utah only.

NAME AND ADDRESS (CORRECT ANY ERRORS)

AUDITOR'S STAMP

TAX PERIOD

BEER TAX

THIS RETURN MUST BE FILED WITH THE STATE TAX COMMISSION AND PAYMENT OF TAX DUE MADE ON OR BEFORE THE 25TH DAY OF EACH CALENDAR MONTH FOR THE PRECEDING MONTH. MAKE CHECKS PAYABLE TO UTAH STATE TAX COMMISSION.

	BEER MANUFACTURED OR IMPORTED (RECEIPTS)	Heavy	3.2%
1	Manufactured during month (Utah brewers only)		
2	Imported into Utah (Attach schedule form TC-387)		
3	Purchased—Tax-paid (Attach Schedule form TC-388)		
4	Beer sold to passengers, Utah tax not paid		
5	Total to be accounted for (Items 1 to 4)		
	(DEDUCTIONS)		
6	Exported from Utah (Attach schedule form TC-389)		
7	Sales to the United States Government (Attach Schedule form TC-391)		
8	Purchased—Tax-paid (Item 3 above)		
9			
10	TOTAL DEDUCTIONS (Items 6 to 8)		
11	NET TAXABLE BARRELS (Item 5 minus Item 10)		
12	Tax at $11.00 per barrel on light beer (Item 11 times $11.00)		$
	Tax at $11.00 per barrel on heavy beer (Item 11 times $11.00)		
13	Penalty—25% of tax (on Item 12)		
14	Interest—12% per annum (on sum of Items 12 and 13)		
15	Total tax, penalty and interest due		$

I DECLARE UNDER PENALTIES OF PERJURY THAT THIS RETURN (INCLUDING ALL ACCOMPANYING SCHEDULES AND STATEMENTS) HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE AND COMPLETE RETURN.

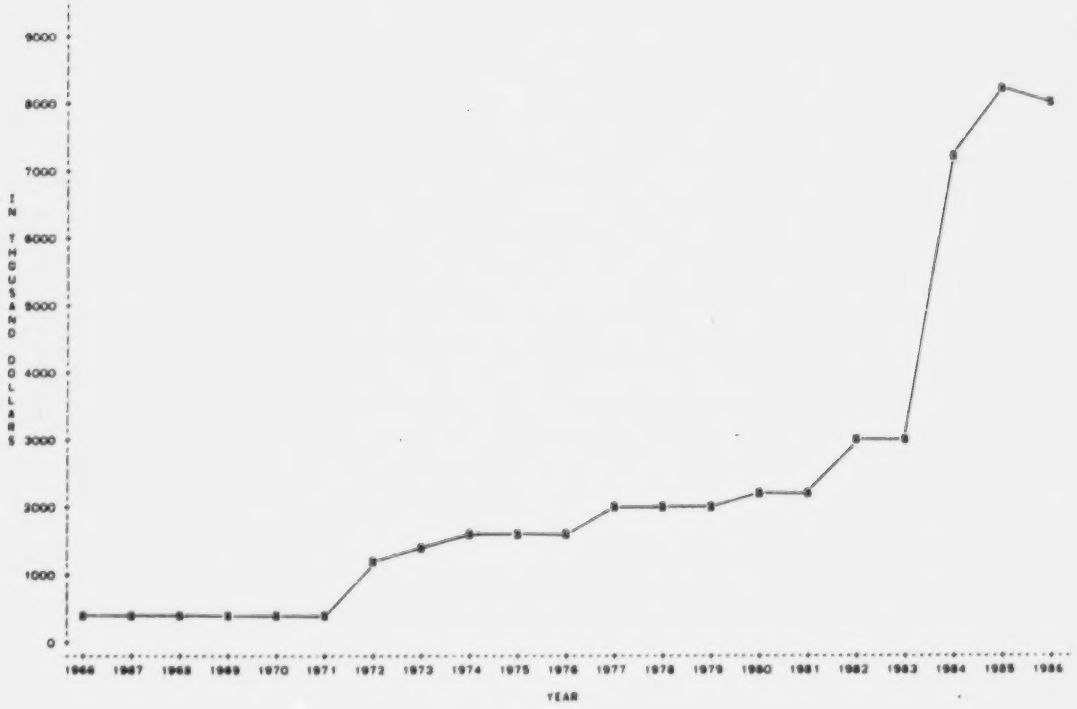
Date _____ 19 _____

_____
TAXPAYER

By _____

_____
TITLE

BEER TAX



Fiscal Year	Collections	Fiscal Year	Collections
1967	$ 353,280	1977	$1,904,552
1968	342,037	1978	1,985,418
1969	364,256	1979	1,913,438
1970	408,576	1980	2,174,058
1971	432,680	1981	2,227,120
1972	1,211,902	1982	2,942,982
1973	1,413,886	1983	2,949,304
1974	1,507,619	1984	7,134,426
1975	1,629,922	1985	8,129,900
1976	1,692,821	1986	7,918,330

Rate of Tax: $11.00 (effective July 1, 1983, previously $4.12) per barrel of beer (31 gallon barrel standard measure); bottled and canned beer converted to barrel equivalents on returns; distributor licensing under jurisdiction of Liquor Control Commission; retail license issued by local jurisdiction.

Applicable to: All beer imported or manufactured for sale, use or distribution in Utah. Monthly reports required of every brewer, wholesaler or distributor manufacturing or importing beer.

Disposition of Revenue: General Fund

Legal Citations: §§32-6-1 to 32-6-19, Utah Code Ann. 1953 as amended by Chapter 70, Laws of Utah 1971, effective July 1, 1971.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

FORM TC-71-T 7/83

12 02 26

MAIL TO
STATE TAX COMMISSION
OF UTAH
HEBER M. WELLS BUILDING
160 EAST 300 SOUTH
SALT LAKE CITY, UTAH 84134

STATE OF UTAH
TRANSIENT ROOM TAX RETURN

TAX PERIOD

DUE ON OR BEFORE

NAME AND ADDRESS (CORRECT ANY ERRORS)

ACCOUNT NUMBER

▲
USE THIS NUMBER
FOR ALL REFERENCES

FOR AUDITOR'S USE
COMPUTATIONS CHECKED
E.D. NO.

TRANSIENT ROOM TAX

IF BUSINESS WAS DISCONTINUED OR NEW BUSINESS STARTED OR THERE HAS BEEN A CHANGE OF OWNERSHIP ATTACH STATEMENT OF EXPLANATION. READ INSTRUCTIONS ON REVERSE SIDE.

(1) COUNTY	(2) NUMBER OF OUTLETS IN EACH COUNTY	(3) COUNTY CODES	(4) TOTAL TAXABLE RENTS	(5) TAX RATE	(6) TAX DUE
BEAVER		01-T	$		$
BOX ELDER		02-T			
CACHE		03-T			
CARBON		04-T			
DAGGETT		05-T			
DAVIS		06-T			
DUCHESNE		07-T			
EMERY		08-T			
GARFIELD		09-T			
GRAND		10-T			
IRON		11-T			
JUAB		12-T			
KANE		13-T			
MILLARD		14-T			
MORGAN		15-T			
PIUTE		16-T			
RICH		17-T			
SALT LAKE		18-T			
SAN JUAN		19-T			
SANPETE		20-T			
SEVIER		21-T			
SUMMIT		22-T			
TOOELE		23-T			
UINTAH		24-T			
UTAH		25-T			
WASATCH		26-T			
WASHINGTON		27-T			
WAYNE		28-T			
WEBER		29-T			
			TOTAL TAX DUE		$

PENALTY OF 10% AND APPLICABLE INTEREST WILL BE COMPUTED AND BILLED BY THE TAX COMMISSION ON ALL LATE FILINGS AND UNDER PAYMENT OF TAX DUE.

THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE

I CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULES HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE RETURN.

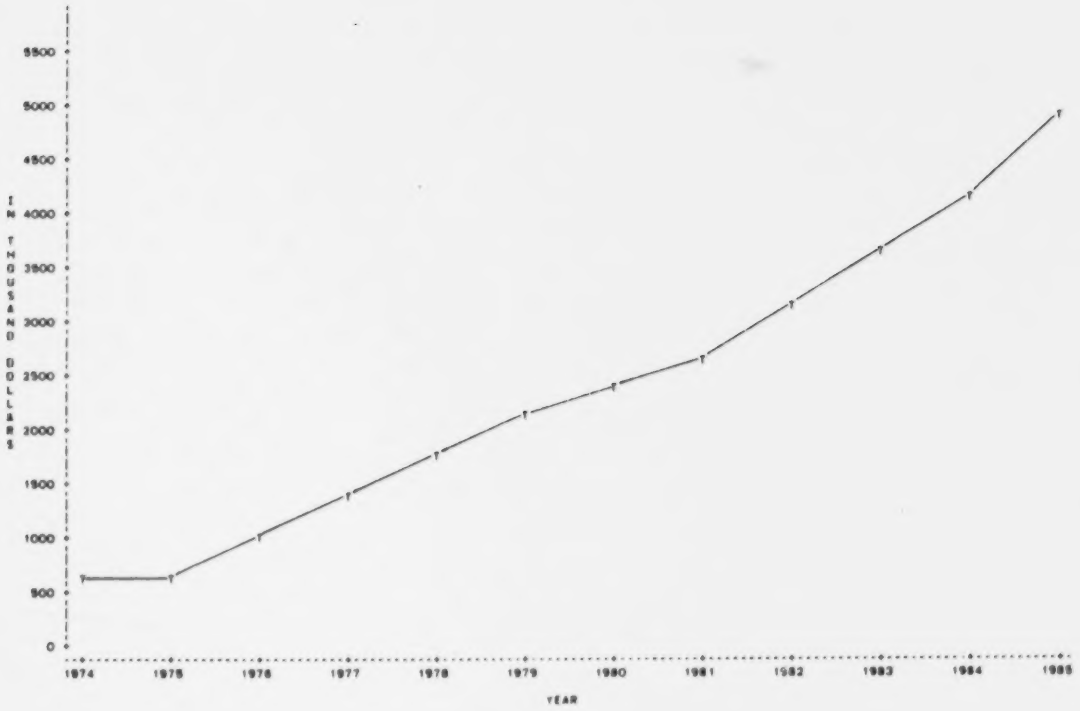
SIGNED _____ TITLE _____ DATE _____

MAKE CHECK OR MONEY ORDER PAYABLE TO:
STATE TAX COMMISSION OF UTAH

PHONE NO. _____

RETURN ORIGINAL, KEEP DUPLICATE

TRANSIENT ROOM TAX



Fiscal Year	Collections	Fiscal Year	Collections
1967	$ 132,138	1977	$ 1,356,373
1968	138,020	1978	1,747,049
1969	161,926	1979	2,104,871
1970	183,431	1980	2,362,173
1971	243,444	1981	2,678,628
1972	312,483	1982	3,168,894
1973	472,944	1983	3,567,711
1974	570,789	1984	4,169,118
1975	623,219	1985	4,925,930
1976	1,031,466	1986	5,565,058

Rate of Tax: Up to 3% as fixed by county ordinance. As of June 30, 1985, rates are 1 1/2% in San Juan and Tooele Counties; and 3% in all other counties. Effective April 1, 1986, Rich County increased to 3%

Applicable to: The rental charge for any suite, room or rooms in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is over and above the applicable sales tax. The Tax Commission acts as agent for the counties.

Disposition of Revenue:

Returned to the 29 Utah counties.

Legal Citations: §§17-31-1 through 17-31-7, Utah Code Ann. 1953

Contact: Herb Hopes, Operations Division, Phone 530-6060

Table 36

SUMMARY OF DISTRIBUTION OF TRANSIENT ROOM TAX TO PARTICIPATING UNITS FOR FISCAL YEARS 1984-85 AND 1985-86

Unit	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	7-1-85 to 6-30-86	Percentage Increase (Decrease)
Beaver County	$ 33,032.14	$ 29,150.15	(11.75)
Box Elder County	33,061.64	27,474.33	(16.90)
Cache County	59,097.27	57,700.76	(2.36)
Carbon County	53,097.87	39,903.34	(24.85)
Daggett County	6,799.25	5,704.27	(16.10)
Davis County	18,998.41	38,283.74	101.51
Duchesne County	20,226.16	13,188.31	(34.80)
Emery County	21,508.37	17,720.88	(17.61)
Garfield County	77,793.85	87,515.73	12.50
Grand County	120,612.47	119,033.97	(1.31)
Iron County	153,640.22	153,604.98	(0.02)
Juab County	13,112.62	16,102.22	22.80
Kane County	73,768.06	81,447.24	10.41
Millard County	55,584.06	58,795.90	5.78
Morgan County	0.00	0.0	0.00
Piute County	522.40	329.10	(37.00)
Rich County	3,946.01	2,372.37	(39.88)
Salt Lake County	2,372,990.16	2,400,103.62	1.14
San Juan County	24,949.29	25,598.94	2.60
Sanpete County	6,094.77	8,929.34	46.51
Sevier County	57,670.98	79,232.62	37.39
Summit County	744,465.10	742,034.02	(0.33)
Tooele County	33,790.49	34,355.12	1.67
Uintah County	100,432.76	74,796.90	(25.53)
Utah County	203,185.42	237,536.49	16.91
Wasatch County	20,874.26	33,476.76	60.37
Washington County	281,325.46	317,250.37	12.77
Wayne County	7,660.23	6,138.29	(19.87)
Weber County	222,746.24	203,561.70	(8.61)
GRAND TOTAL	$4,820,985.96	$4,911,341.46*	1.87

*Collections and distribution may differ due to accelerated payments received in June but not distributed until September.

Table 37

ANNUAL GROSS TAXABLE ROOM RENTS BY COUNTY*
CALENDAR YEARS 1978 - 1985

	County	1978	1979	1980	1981
1.	Beaver	$ 582,370.00	$ 599,748.00	$ 598,062.01	$ 1,210,476.00
2.	Box Elder	778,644.34	1,089,905.00	1,199,359.66	977,913.34
3.	Cache	1,246,705.34	1,530,060.66	1,338,679.33	1,603,964.00
4.	Carbon	1,644,289.34	1,429,529.34	1,742,746.00	1,609,941.66
5.	Daggett	143,623.33	148,824.00	171,120.67	187,305.34
6.	Davis	382,306.67	410,917.01	464,087.33	547,188.33
7.	Duchesne	403,522.67	499,888.00	446,038.00	689,615.99
8.	Emery	613,909.66	736,742.66	541,160.67	769,041.34
9.	Garfield	1,453,536.00	1,665,278.00	1,424,996.66	2,366,754.00
10.	Grand	2,278,656.89	1,875,025.33	3,142,350.67	3,246,950.67
11.	Iron	2,728,332.67	2,804,772.00	2,995,157.99	3,654,528.00
12.	Juab	550,200.56	375,634.00	625,688.00	695,594.00
13.	Kane	1,774,401.34	1,824,732.00	1,808,479.32	1,377,870.00
14.	Millard	710,259.33	1,026,770.67	970,140.33	1,158,808.34
15.	Morgan	3,673.00	2,065.00	4,286.00	9,051.33
16.	Piute	38,132.67	26,630.16	22,981.50	17,522.00
17.	Rich	658,884.67	347,948.00	450,993.32	241,908.67
18.	Salt Lake	41,242,885.33	46,599,222.66	52,963,909.33	59,610,660.34
19.	San Juan	898,194.66	896,686.67	1,222,064.66	1,197,786.00
20.	Sanpete	205,956.66	222,004.00	227,072.84	263,392.00
21.	Sevier	1,923,175.33	2,065,307.66	2,279,307.50	3,032,117.00
22.	Summit	3,276,482.34	5,830,357.33	7,472,530.33	7,036,228.34
23.	Tooele	1,268,426.00	1,281,668.00	1,440,788.00	1,796,600.66
24.	Uintah	1,536,035.99	1,601,425.34	1,781,121.32	3,143,875.99
25.	Utah	3,448,343.33	4,243,187.00	3,852,650.00	4,923,161.00
26.	Wasatch	669,012.34	725,433.67	736,180.99	1,095,606.67
27.	Washington	4,647,436.00	4,830,824.67	5,790,544.00	6,154,648.67
28.	Wayne	261,093.99	239,422.50	193,048.34	154,095.33
29.	Weber	2,966,832.66	2,693,334.00	4,063,274.67	4,300,569.66

*Gross taxable room rents = gross tax revenue/transient room tax rate

	County	1982	1983	1984	1985
1.	Beaver	$ 946,657.34	$ 922,836.33	$ 1,185,878.00	$ 999,259.34
2.	Box Elder	810,076.99	881,880.01	1,098,015.34	943,459.00
3.	Cache	1,634,183.99	2,730,777.67	2,238,679.67	1,889,705.33
4.	Carbon	2,022,224.33	1,775,905.33	1,715,549.67	1,266,092.00
5.	Daggett	150,539.00	173,809.67	188,153.33	233,082.00
6.	Davis	575,463.33	621,156.00	800,603.33	1,317,820.00
7.	Duchesne	1,019,224.01	896,500.67	670,133.00	545,129.67
8.	Emery	703,347.00	742,370.33	747,435.66	618,638.00
9.	Garfield	2,325,636.00	3,520,553.33	2,416,329.66	3,091,967.33
10.	Grand	3,502,677.34	3,660,087.99	4,147,134.55	4,046,516.00
11.	Iron	4,059,205.34	3,252,605.33	4,982,448.00	5,265,888.00
12.	Juab	572,040.00	659,338.00	524,626.66	625,697.67
13.	Kane	2,043,164.67	2,774,272.33	2,496,320.67	2,704,413.33
14.	Millard	1,253,673.34	1,333,298.99	1,977,594.00	1,966,068.67
15.	Morgan	26,523.00	0.00	0.00	0.00
16.	Piute	11,484.67	10,458.34	15,132.67	13,286.67
17.	Rich	337,957.34	153,575.99	277,313.34	161,097.99
18.	Salt Lake	66,186,154.00	66,385,850.99	78,969,543.67	79,843,845.33
19.	San Juan	1,251,332.00	1,374,318.67	1,659,189.34	1,800,284.67
20.	Sanpete	204,966.33	248,369.66	239,257.00	256,596.33
21.	Sevier	2,418,162.00	2,889,953.00	3,021,829.00	2,463,897.33
22.	Summit	9,042,525.34	17,423,906.01	23,270,801.67	23,752,882.33
23.	Tooele	2,258,294.01	2,223,514.01	2,354,488.00	2,147,222.67
24.	Uintah	3,372,480.34	3,316,408.01	3,292,322.34	2,946,846.67
25.	Utah	4,886,447.67	7,168,582.00	5,378,805.67	7,852,734.00
26.	Wasatch	809,945.00	964,778.00	836,916.66	1,090,955.33
27.	Washington	7,115,750.00	7,854,341.99	9,152,421.33	10,219,333.67
28.	Wayne	181,103.67	204,668.68	260,476.33	190,882.33
29.	Weber	5,065,970.66	6,564,760.00	7,300,397.33	7,026,646.67

*Gross taxable room rents = gross tax revenue/transient room tax rate

Table 38

COMPARISON OF GROSS TAXABLE ROOM RENTS
WITH GROSS TAXABLE SALES

Quarter	Total Gross Taxable Room Rents	Total gross taxable sales of hotels and other lodging	Total other*
1978.1	$17,918,942.34	$24,904,944.00	$ 6,986,002.00
1978.2	18,944,264.67	25,596,215.00	6,651,950.00
1978.3	25,005,770.00	32,878,289.00	7,872,519.00
1978.4	16,466,347.76	23,748,259.00	7,281,911.00
1979.1	22,151,171.80	30,421,907.00	8,270,735.00
1979.2	21,249,016.66	30,562,869.00	9,313,852.00
1979.3	25,481,707.55	39,108,909.00	13,627,201.00
1979.4	18,711,447.32	27,435,592.00	8,724,145.00
1980.1	25,685,230.81	35,961,421.00	10,276,190.00
1980.2	24,164,444.26	34,736,800.00	10,572,356.00
1980.3	28,808,982.56	40,755,333.00	11,946,350.00
1980.4	21,310,161.81	32,087,556.00	10,777,394.00
1981.1	27,244,086.16	39,672,172.00	12,428,086.00
1981.2	28,754,992.17	42,157,441.00	13,402,449.00
1981.3	34,425,657.56	49,067,545.00	14,641,887.00
1981.4	22,848,438.78	33,806,401.00	10,957,962.00
1982.1	31,718,003.33	47,740,485.00	16,022,482.00
1982.2	31,206,651.39	46,511,011.00	15,304,360.00
1982.3	36,167,452.41	53,026,884.00	16,859,432.00
1982.4	25,694,810.58	40,666,865.00	14,972,054.00
1983.1	38,466,407.35	44,182,215.00	5,715,808.00
1983.2	35,510,962.32	47,985,881.00	12,474,919.00
1983.3	37,007,296.41	48,083,684.00	11,076,388.00
1983.4	29,744,211.25	42,469,926.00	12,725,715.00
1984.1	42,477,934.05	48,769,521.00	6,291,587.00
1984.2	37,073,553.83	48,749,446.00	11,675,892.00
1984.3	47,493,581.84	56,838,519.00	9,344,937.00
1984.4	34,142,725.84	45,878,755.00	10,736,030.00
1985.1	49,196,818.99	57,274,731.00	8,077,912.00
1985.2	38,629,746.68	50,532,241.00	11,902,494.32
1985.3	44,603,622.63	61,336,525.00	16,732,902.37
1985.4	32,850,059.99	45,316,014.00	12,465,954.01
1986.1	52,606,329.34	57,188,955.00	12,115,536.79
1986.2	40,049,166.21	52,164,703.00	12115,536.79

*Total other includes all gross taxable hotel sales except room rentals.

Form TC-44R (Rev. 1-86)

Date Received

STATE OF UTAH
INHERITANCE TAX RETURN

State No.

Probate No.

ESTATE OF

Address of decedent — Number and Street

(for official use only)

County

Aud by

INHERITANCE TAX

Zip

Report
Def ☐ Ref ☐ N.C. ☐

Date of Death | Social Security Number | Check if this is an AMENDED return | Date original return filed

ATTACH A COMPLETE COPY OF THE FEDERAL ESTATE TAX RETURN, FORM 706

For resident estates: Complete lines 1 through 6 below and Schedule A on reverse side if a credit for death tax imposed by another state is allowable.

For non-resident estates: Begin with line 3 and determine the federal state death tax credit payable to Utah from Schedule B on reverse side.

1	Federal state death tax credit allowed per federal estate tax return	$
2	LESS: Deduction allowable for portion of credit paid to other states (Complete Schedule A on reverse side)	
3	Federal state death tax credit payable to Utah. (For resident estates, line 1 less line 2; for non-resident estates, line 5 of Schedule B on reverse side)	
4	Penalty for late filing. (5 percent per month, maximum 25 percent)	
5	Interest at 12 percent per annum from due date of return to date paid	
6	Total tax, penalty and interest. (Total of lines 3, 4, and 5)	$

Under penalty of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the Personal Representative, the declaration of the preparer is based on all information of which there is any knowledge.

Signature of Personal Representative — Date

Number and Street

City — State — Zip

Signature of Preparer — Date

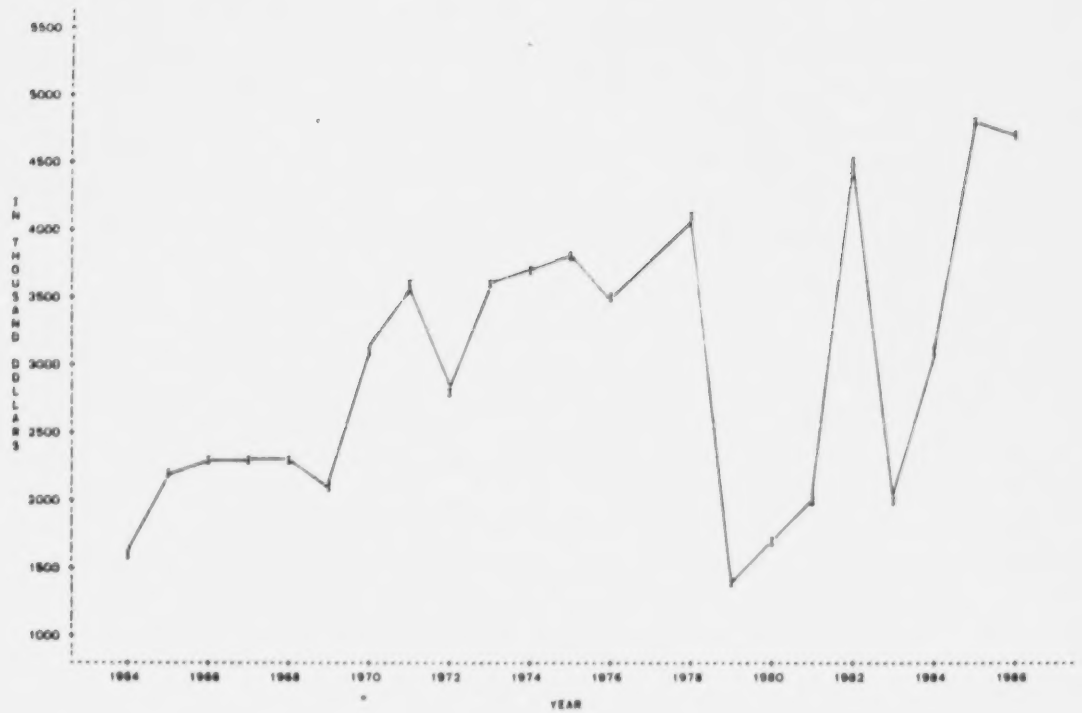
Number and Street

City — State — Zip

MAIL RETURN AND REMITTANCE TO: UTAH STATE TAX COMMISSION, 160 EAST 300 SOUTH, SALT LAKE CITY, UTAH 84134
(801) 530-6272

Make check or money order payable to Utah State Tax Commission

INHERITANCE TAX



Fiscal Year	Collections	Fiscal Year	Collections
1967	$ 2,328,322	1977	$ 5,564,283
1968	2,280,956	1978	4,054,945
1969	2,088,378	1979	1,423,243
1970	3,101,636	1980	1,694,934
1971	3,593,586	1981	2,045,622
1972	2,816,947	1982	4,514,081
1973	3,565,540	1983	1,976,717
1974	3,669,012	1984	3,120,730
1975	3,784,893	1985	4,786,014
1976	3,460,538	1986	4,725,406

Rate of Tax: Tax equal to state death tax credit allowed by the Internal Revenue Service on the Federal Estate Tax Return, Form 706.

Applicable to: All estates filing a Federal Estate Tax Return, Form 706

NOTE: Waivers of Lien not required to transfer property.

Disposition of Revenue: General Fund

Legal Citations: §§59-12A and 67-4-2, Utah Code Ann. 1953 as amended by Chapter 148, Laws of Utah, 1971, and Chapter 221, Laws of Utah, 1977.

Contact: Floyd Tanner, Inheritance Tax, 530-6272

FORM TC-109A (Rev. 9-83)

MAIL TO:
STATE TAX COMMISSION
OF UTAH
HEBER M. WELLS BUILDING
160 EAST 300 SOUTH
SALT LAKE CITY, UTAH 84134

STATE OF UTAH
AVIATION MOTOR FUEL TAX RETURN

Under Title 41, Chapter 11, Utah Code Annotated 1953, As Amended

FOR MONTH OF

RETURNS ARE DUE ON OR BEFORE THE 25TH DAY OF THE FOLLOWING MONTH

MAKE ALL CHECKS PAYABLE TO UTAH STATE TAX COMMISSION

READ INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

NAME AND ADDRESS (CORRECT ANY ERRORS)

AVIATION MOTOR FUEL TAX

THIS RETURN SHOULD COVER ONLY GASOLINE OR SPECIAL FUELS SOLD AT AIRPORTS FOR AIRPLANE USE

— AVIATION MOTOR FUELS MANUFACTURED OR PURCHASED —

(H.

		GALLONS	
1	Inventory at beginning of month (Utah refiners only)		
2	Manufactured, compounded or blended		
3	Imported into Utah (attach schedule, form TC-110)		
4	Exempt purchases by licensed distributor (attach schedule Form TC-110 E)		
5	Purchased—tax paid (attach schedule Form TC-110C)		
6	TOTAL TO BE ACCOUNTED FOR (items 1 to 5)	→	
	—DEDUCTIONS —		
7	Exported from Utah (attach schedule, Form TC-110D)		
8	Sales to the U.S. Govt. State of Utah and its subdivisions (attach Form TC-110G)		
9	Exempt sales to licensed distributors (attach schedule, Form TC-110F)		
10	Purchased—tax paid		
11	Inventories at end of month (Utah refiners only)		
12	TOTAL DEDUCTIONS (items 7 to 11)	→	
13	NET GALLONS (item 6 minus 12)		
14	Less—allowance for evaporation, loss in handling, and expense of collection (2% of item 13)		
15	NET TAXABLE GALLONS		
16	Tax at four cents a gallon (on item 15)		$
17	10% of tax (on item 16 if filed late)		
18	Interest — 12% per annum 1% per month on item 16 if filed late)		
19	Specific penalty—for failure to file return on time—$10.00		
20	TOTAL TAX, PENALTY AND INTEREST DUE		$

I certify that this return has been examined by me, and to the best of my knowledge and belief, is a true and complete return for the period stated, pursuant to the motor fuels tax laws of the state of Utah.

File this form in duplicate

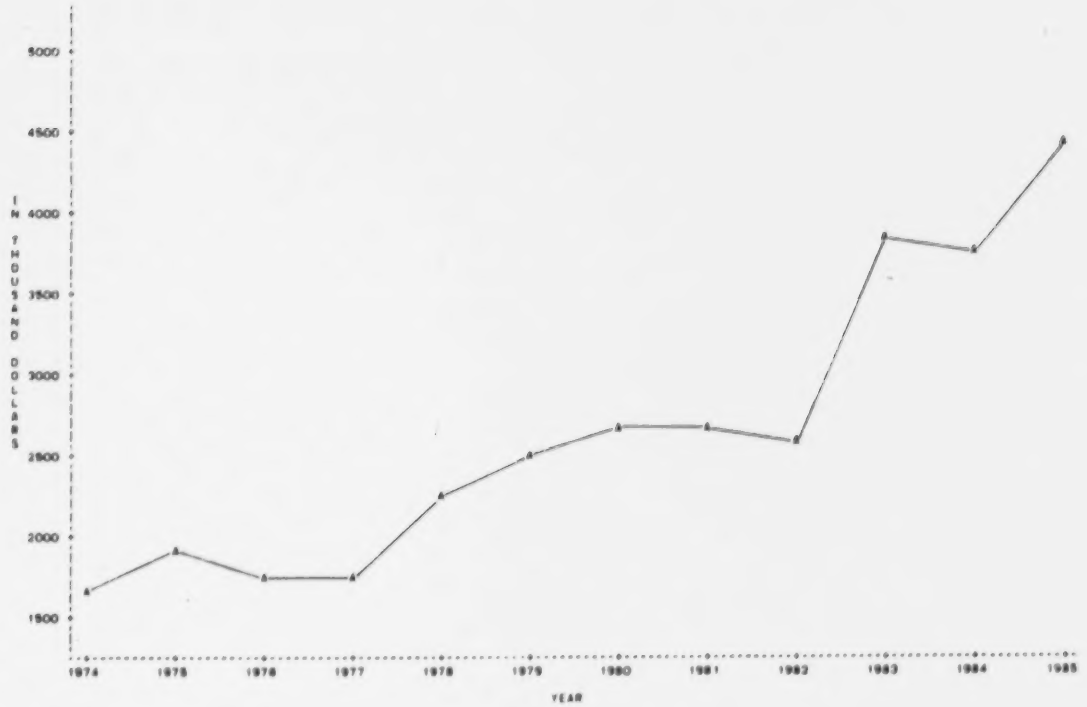
_____
(Taxpayer)

By _____

Report fuel in gallons. Omit fractions.

_____
(Title)

AVIATION MOTOR FUEL TAX



Fiscal Year	Collections	Fiscal Year	Collections
1973	$ 293,021	1980	$ 2,631,480
1974	$ 1,644,995	1981	2,691,551
1975	1,882,497	1982	2,618,954
1976	1,782,136	1983	3,821,293
1977	1,777,534	1984	3,754,314
1978	2,222,112	1985	4,441,064
1979	2,510,695	1986	5,123,226

Rate of Tax:

4¢ per gallon

Applicable to:

The sale or use of gasoline or special fuel sold at airports for airplane use.

Disposition of Revenue:

Transportation Fund. Three-fourths (75%) of the amount allocated to the aeronautics restricted revenue account is expended at the airport where the fuel is sold.

The remaining one-fourth (25%) is expended as the Department of Transportation, or other designated authority, may determine for the promotion, supervision and regulation of aeronautics and for the construction, improvement and maintenance of airports in the state.

Legal Citations:

§41-11-6 Utah Code Annotated, 1953, as amended by Laws of Utah, Chapter 67, §1, 1951; Chapter 67, §1, 1953; Chapter 74, §1, 1955; Chapter 83, §1, 1957; Chapter 69, §§1 and 2, 1959; Chapter 90, §2, 1961; Chapter 73, §1, 1963; Chapter 84, §1, 1965; Chapter 96, §1, 1967; Chapter 116, §1, 1969; Chapter 166, §1, 1977; Chapter 8, §1, 1978; Chapter 151, §1, 1979; Chapter 34, §3, 1980; Chapter 44, §1, 1980; Chapter 135, §2, 1981.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

INTERNATIONAL REGISTRATION PLAN
ORIGINAL APPLICATION

Name of Applicant

Business Street Address (Where Records Are Maintained)

City | County | State | Zip Code

Mailing Street Address

City | County | State | Zip Code

License Yr. | Fleet No. | Accou

Person To Contact Regarding Application

City | State

1 LICENSE PLATE NUMBER	2 BASE STATE	3 EQUIP. NUMBER	4 YEAR	5 MAKE	6 VEHICLE IDENTIFICATION NUMBER	7 TYPE	8 AXLES	9 FUEL	10 DECLARED COMB. GROSS WEIGHT	11 UNLADEN WEIGHT	12 NAME OF OWNER	13 DATE OF PURCH	14 PURCHASE PRICE

PROPORTIONAL REGISTRATION FEES

CODE	*TY
TT	TRUCK
TR	TRACTC
ST	TRUCK
RT	ROAD T
TL	SEMI TI
FT	FULL TF
BS	BUS
CG	CONVEY
DB	DOUBLE

FUEL
D — Diesel
G — Gasoline
P — Propane

No. of Power Veh in Fleet	No. of Trailers in Fleet	Total No. Veh. in Fleet

TOTAL

APPOR
PROPE
VALIDA

State of Utah
Utah State Tax Commission

AAMVA

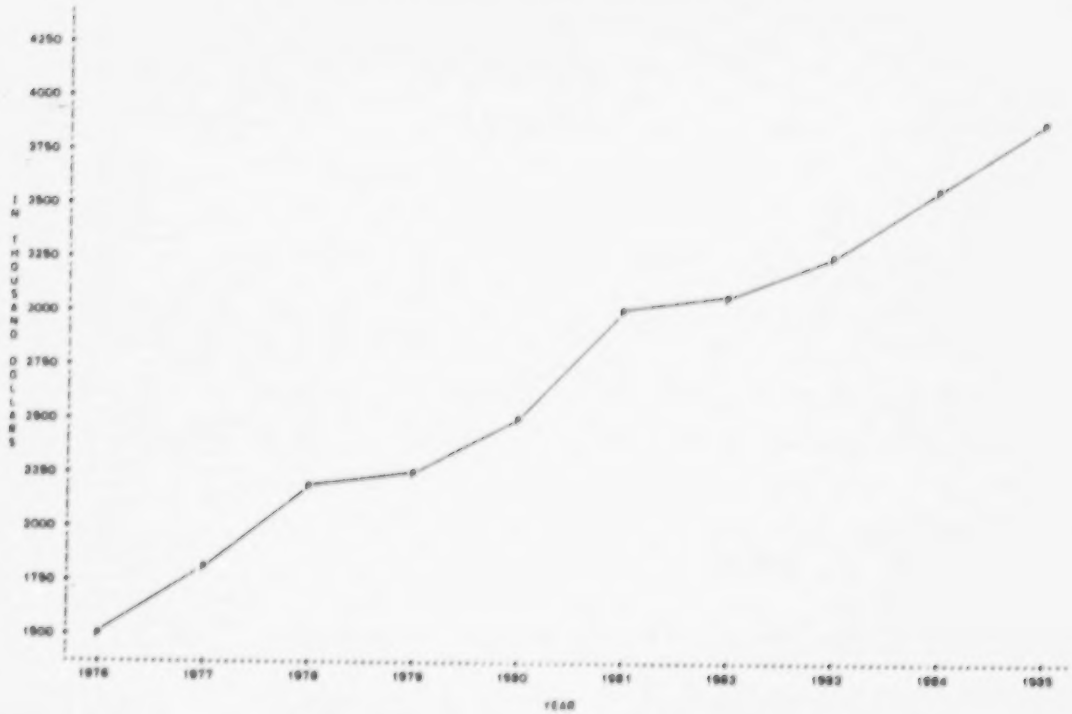
I/we certify under penalty of law that the vehicles listed on this application are and will be continuously insured while operated throughout the period of registration as prescribed by law, and that the information furnished on this application and the attached schedules, is true and correct.

19 NAME OF INSURANCE CO: _____ POLICY NO: _____

20 SIGNATURE: _____ DATE: _____

MV-1-1 Rev. 8/86

PROPORTIONAL REGISTRATION FEES



Fiscal Year	Collections	Fiscal Year	Collections
1975	$ 1,141,001	1981	$ 3,010,281
1976	1,486,776	1982	3,033,158
1977	1,795,834	1983	3,247,862
1978	2,159,314	1984	3,548,030
1979	2,238,762	1985	3,851,087
1980	2,497,909	1986	4,331,801

Rate of Tax:

Full annual registration fees and highway use fees are proportionally computed according to the applicant's prorate percentage. The prorate percentage is determined as a fraction, the numerator of which is an amount equal to fleet mileage traveled in Utah and the denominator is total miles operated by the fleet in all jurisdictions. The cab card fee for tractors and trailers is $3.00.

Applicable to:

Any resident or nonresident may proportionally register and license each fleet for operation in this state, where a fleet is one or more commercial vehicles which supply motive power and contain a compartment for the driver. "Fleet" also means not less than ten commercial vehicles which are trailers or semitrailers. Vehicles which exclusively travel in Utah are not included in any application for proportional registration.

Disposition of Revenue:

Transportation Fund

Legal Citations:

§§41-1-1 (jj), 41-1-88(1), (2) and 41-1-127, Utah Code Ann. 1953

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle Division, 533-5311

UTAH STATE TAX COMMISSION
HEBER M. WELLS BUILDING
160 EAST THIRD SOUTH
SALT LAKE CITY, UTAH 84134

MONTHLY OIL AND GAS REPORTED BY OTHERS

Operator Name

Address

City State Zip

Utah Account No.

Report Period (Month/Year)

Amended Report ☐

Producing Entity Name Utah

OIL AND GAS CONSERVATION TAX

Type	Volume

OIL AND GAS CONSERVATION TAX

Fiscal Year	Collection
1982	$1,617,373
1983	$1,730,952
1984	$2, 73,090
1985	$2,473,266
1986	$2,313,495

Rate of Tax: The rate of .2% of the value at the well of oil, gas and natural gas liquids produced, saved and sold, or transported from the site of production.

Applicable to: All interest owners in the well, as reported by the operator, working interest or first purchaser.

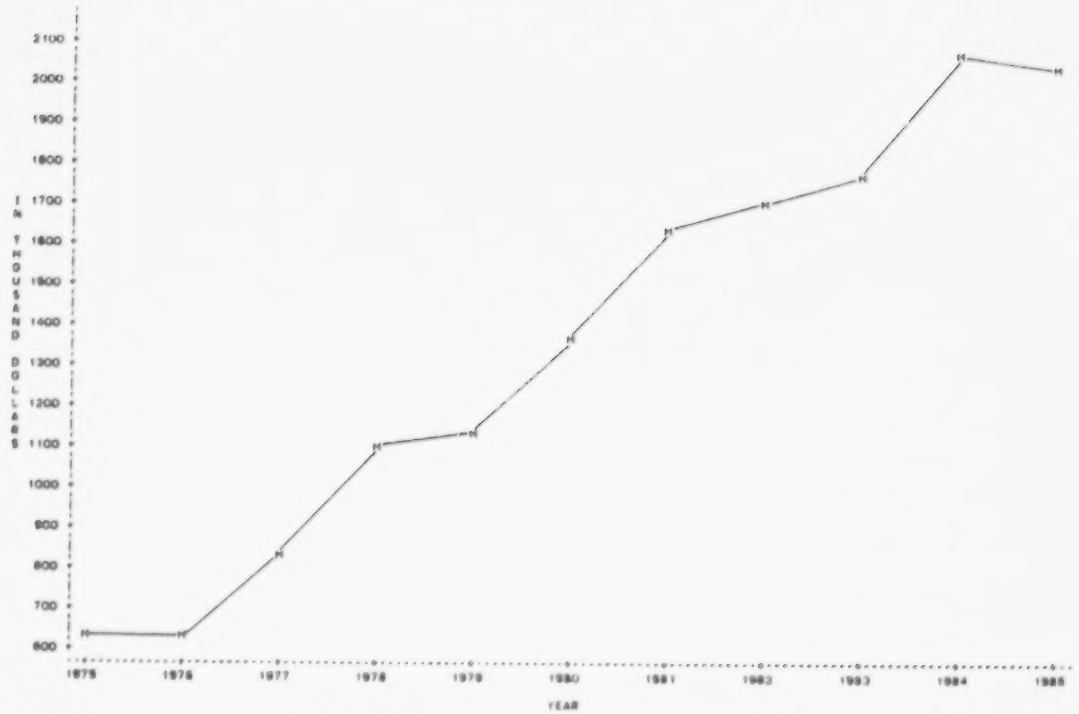
Disposition of Revenue: General Fund

Legal Citations: §40-6-14, Utah Code Ann. 1953

Contact: George Bowman, Asst. Director, Oil and Gas Section, 530-6186.

HIGHWAY USE TAX

HIGHWAY USE TAX



Fiscal Year	Collections	Fiscal Year	Collections
1975	$ 627,638	1981	$ 1,642,503
1976	630,099	1982	1,711,622
1977	835,755	1983	1,777,861
1978	1,093,352	1984	2,055,234
1979	1,142,088	1985	2,026,029
1980	1,373,959	1986	2,171,022

Rate of Tax:

Every owner of proportionally registered vehicles who has not presented the certificate required by §41-1-32, or qualified under §41-1-34, Utah Code Ann. 1953, and who has been approved by the department for proportional registration shall pay, at the time of proportional registration, a proportional part of an equalized highway use tax computed as follows:

(a) Multiply the number of vehicles or combination vehicles registered in each weight class by the equivalent tax figure from the following table:

Vehicle or Combination Registered Weight	Equivalent Tax
6,000 - 18,000 pounds	$ 100
18,001 - 33,000 pounds	200
33,001 - 48,000 pounds	300
48,001 - 63,000 pounds	450
63,001 pounds and over	600

(b) Multiply the value for the total fleet determined under (a) above, by the fraction computed for proportional registration of the applicant's fleet for the registration year.

Fees for vehicles not previously registered or otherwise qualified for operation in the state shall be reduced as provided in §41-1-130, Utah Code Ann. 1953; provided that such vehicles have not been illegally operated on the highways of this state prior to application for proportional registration.

Applicable to:

Every owner of proportionally registered vehicles who has not presented the certificate required by §41-1-32, Utah Code Ann. 1953 (i.e., has not paid personal property tax to the county assessor), and who has been approved by the department for proportional registration shall pay, at the time of proportional registration, a proportional part of an equalized highway use tax. This tax is in lieu of a personal property tax.

Disposition of Revenue:

Transportation Fund

Legal Citations:

§41-1-88(30), Utah Code Ann. 1953.

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle Division, 533-5311

TC 385 REV. 1-79

STATE OF UTAH - STATE TAX COMMISSION

COMBINED RECEIPT FOR SPECIAL FUEL AND 96 HOUR TRIP PERMITS

1106136

REGISTERED OWNER _____

ADDRESS _____

DRIVERS NA _____

TRUCK LICEN _____

UNIT NO _____ YEAR _____

MAKE _____

NINETY-SIX HOUR TEMPORARY PERMITS

Cancel

( ) 96 HOUR MOTOR VEHICLE PERMIT ( ) SINGLE UNIT OR COMBINATION _____ FEE $ _____

IN LIEU OF FUEL PLATE REGISTRATION AND NO CREDIT OR REFUND IS ALLOWED THEREON

( ) SPECIAL FUEL TAX ENTRANCE PERMIT IN LIEU OF SPECIAL FUEL VEHICLE PERMIT _____ FEE $ _____

PORT OF ENTRY _____ CASH ( ) CHECK ( ) TOTAL AMOUNT PAID _____ $ _____

_____ ISSUING OFFICER

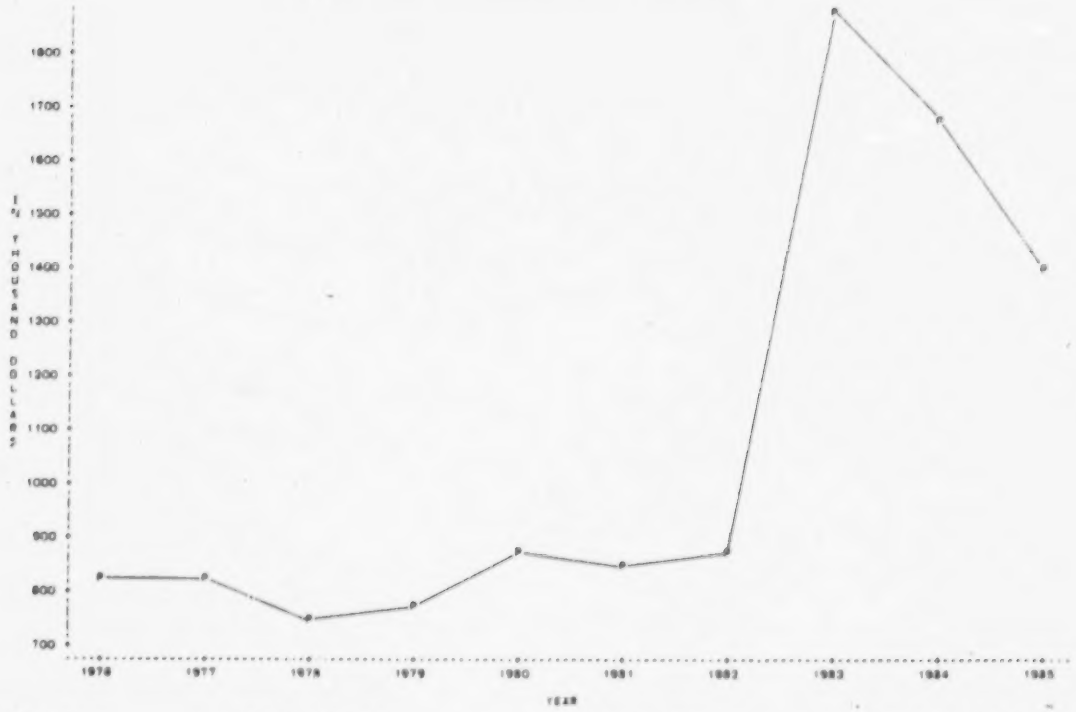
_____ SIGNATURE OF OPERATOR

THIS PERMIT MUST REMAIN WITH VEHICLE WHILE IN UTAH DURING THE 96 HOUR PERIOD FOR WHICH PURCHASED AND IS VOID UPON LEAVING THE STATE

THIS PERMIT BECOMES VOID ON DATE AND TIME INDICATED BY PUNCH MARK BELOW

| | | |

NINETY-SIX HOUR TEMPORARY PERMITS



Fiscal Year	Collections	Fiscal Year	Collections
1976	$ 827,970	1981	$ 859,190
1977	837,406	1982	864,148
1978	760,885	1983	1,876,610
1979	780,440	1984	1,664,085
1980	886,767	1985	1,407,055
		1986	1,270,208

Rate of Tax:

The 96-hour temporary permit fee for commercial vehicles is $20.00 for single units and $40.00 for multiple units.

Applicable to:

Commercial vehicles meeting the registration requirements of another jurisdiction and subject to registration, but not entitled to exemption from registration or licensing under this chapter, may, as an alternative to either registration or proportional registration, secure a temporary permit for a period not to exceed 96 hours for a fee of $20.00 for single units and $40.00 for multiple units; provided, that no fee is required for any trailer or semitrailer being towed by a power unit of a proportionally registered fleet for which an interchange permit is issued. No temporary permit or registration fee is required from non-resident owners or operators of vehicles or combination of vehicles having (a) a gross laden weight of not more than 26,000 pounds for each vehicle operated as a single unit, or for each combination of vehicles if operated as such, or (b) an unladen weight of not more than 7,000 pounds for each vehicle if operated as a single unit, or for each combination of vehicles if operated as such.

Disposition of Revenue:

Transportation Fund

Legal Citations:

§§41-1-88(21) and 41-1-89, Utah Code Ann. 1953

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle Division, 533-5311

FORM TC-71-R 3/85

12 02 26

MAIL TO:
STATE TAX COMMISSION
OF UTAH
HEBER M. WELLS BUILDING
160 EAST 300 SOUTH
SALT LAKE CITY, UTAH 84134

STATE OF UTAH

RESORT COMMUNITY SALES TAX RETURN

TAX PERIOD

DUE ON OR BEFORE

NAME AND ADDRESS (CORRECT ANY ERRORS)

ACCOUNT NUMBER

▲
USE THIS NUMBER
FOR ALL REFERENCES

AUDITOR'S USE
IPUTATIONS CHECKED
NO

RESORT COMMUNITIES SALES TAX

IF BUSINESS WAS DISCONTINUED OR NEW BUSINESS STARTED OR THERE HAS BEEN A CHANGE OF OWNERSHIP ATTACH STATEMENT OF EXPLANATION. READ INSTRUCTIONS ON REVERSE SIDE.

Municipality	(1) Taxable Sales For Each Municipality From Line 3, Form TC71 or TC71M	(2) Less: Deductions (See Instructions)	(3) Add: Goods Purchased Tax Free and Consumed By You	(4) Taxable Amount	(5) Tax Rate	(6) Tax Due For Each Municipality
	$	$	$	$		$
				TOTAL TAX DUE		$

A PENALTY OF 10% AND APPLICABLE INTEREST WILL BE COMPUTED AND BILLED BY THE TAX COMMISSION ON ALL LATE FILINGS AND UNDERPAYMENT OF TAX DUE

INSTRUCTIONS ARE LOCATED ON THE BACK OF THE DUPLICATE COPY

THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE

I CERTIFY THAT THIS RETURN HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE RETURN.

SIGNED _____ TITLE _____ DATE _____

PHONE NO. _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
STATE TAX COMMISSION OF UTAH

RETURN ORIGINAL, KEEP DUPLICATE

RESORT COMMUNITIES SALES TAX

Collections:	Fiscal Year 1983-84	$ 591,480
	1984-85	866,905
	1985-86	1,180,086

Rate of Tax: Up to 1% of the purchase price on the same transactions subject to state sales tax.

Applicable to: Municipalities, by option, whose transient room capacity equals or exceeds its permanent population. Currently adopted by Park City at 3/4 of 1% and Brianhead at 1%. In addition to exemptions provided for under the state sales tax law, the act and corresponding ordinances exempt sales of a single item for $2,500 or more and certain wholesale sales as defined by local ordinance. The resort communities sales tax does not apply to transactions subject to the use tax.

Legal Citations: §11-9-4, Utah Code Ann. 1953

Contact: Herb Hopes, Operations Division, 530-6060

SUMMARY OF DISTRIBUTION OF RESORT COMMUNITIES TAX TO PARTICIPATING UNITS FOR FISCAL YEAR 1985-86

Unit	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	7-1-85 to 6-30-86	Percentage Increase (Decrease)
Alta	$ --	$ 124,189.49	--
Brian Head	47,433.46	43,907.86	(7.43)
Park City	799,270.82	875,081.00	9.48
	846,704.28*	1,043,178.35*	23.20

* These distributions are actual distributions on a cash basis. They do not equal net collections, which include taxes from accelerated sales in May and June and are not distributed until the next fiscal year.

APPENDIX:
HISTORICAL RATE AND BASE CHANGES

STATE SALES AND USE TAXES

Rate of Tax Changes and Effective Dates:

May 1, 1933 - §59-15-4(a) through (d), Utah Code Ann. 1953, increased rates from 3/4 to 2% and malt 5% to 10%.

July 1, 1961 - Raised the tax to 2-1/2% for subsections (a) through (g).*

July 1, 1965 - Raised the tax to 3% for subsections (a) through (g).

April 1, 1969 - Substituted 4% for 3% (a) through (g).

July 1, 1977 - Reduced the tax from 4% to 1% on all amounts paid for residential or domestic utilities.

July 1, 1983 - Increased to 4-1/8% from 4% until June 30, 1987, then back to 4%.

October 1, 1983 - Temporarily increased to 4-5/8% from 4-1/8% until September 30, 1984, then scheduled to revert back to 4-1/8%.

October 1, 1984 - "Temporary" 1/2% increase made "permanent."

March 18, 1985 - §§59-15-4 and 59-16-3, Utah Code Ann. 1953, set the state tax rate at 4-5/8% from October 1, 1983, through June 30, 1986; 4-38/64% from July 1, 1986 through December 31, 1989 and 4-1/2% from January 1, 1990, and thereafter.

Tax Base Changes and Effective Dates:

1937 - Amendment added sale of newspapers in (a); inserted "club" in (c).

March 18, 1943 - Exempted sales of fuel in (a).

July 1, 1959 - Added subsection (e) including taxes on service repairs of tangible personal property.

May 14, 1963 - Exchanges of property redefined.

July 1, 1965 - Redefined again.

July 1, 1965 - Deleted (b) (2) which exempted electrical power plants owned by non-profit corporations from paying sales tax.

April 1, 1969 - Inserted "cleaning or washing" in subsection (e); added sub (h) which taxes leases or rentals of tangible personal property.

*All other citations refer to §59-15-4, Utah Code Ann. 1953.

(STATE SALES AND USE TAX -- continued))

May 8, 1973 - Exempted tangible property or services incorporated or used in the construction of pollution control facilities.

May 13, 1975 - Allowed a sales tax credit for taxpayers who prepay sales tax under the Resource Development Act to finance state-related public improvements.

May 13, 1975 - Deleted exemption for coin-operated laundry and dry cleaning services from subsection (e).

April, 1976 - exempted sales of "medicine" i.e., prescription drugs. Reexempted sales from coin operated laundry or dry cleaning services.

July 1, 1979 - phased in exemption of sales of tangible personal property used or consumed primarily and directly in farming operations, specifically denying exemption to equipment, etc. used incidentally on farms. The exemption from sales tax was phased in as follows:

1) One percent on July 1, 1979
2) Two percent on July 1, 1980
3) Three percent on July 1, 1981
4) Total exemption on July 1, 1982

July 1, 1980 - Extended sales and use tax exemption for air and water pollution control facilities to January 31, 1985.

May 10, 1981 - Provided for an exemption from sales and use tax on the sale of oxygen and stoma supplies used in medical treatment.

May 10, 1981 - Defined "motion picture exhibitor" and provided for exemption of sales of "commercials, motion picture films and video tapes by a producer, distributor or studio to a motion picture exhibitor, distributor or commercial television broadcaster."

April 1, 1983 - Provided an exemption from tax for certain items (food, beverages, candy, etc.) sold and dispersed from vending machines when proceeds do not exceed one dollar if the vendor or operator of the vending machine reports an amount equal to 120% of the cost of such items as "goods consumed" on their sales tax return.

May 10, 1983 - §59-15-4, Utah Code Ann. 1953 (Sales Tax Act), was amended to exempt from Utah sales and use tax, the sale of "currency and coinage constituting legal tender of the United States or of a foreign nation, all sales of gold, silver, or platinum ingots, bars, medallions, or decorative coins, not constituting legal tender of any nation, with a gold, silver or platinum content of not less than 80%."

The exemption was effected by defining these items as <u>not</u> being tangible personal property. In this way, consumers cannot use a tax-free purchase of these items as a later <u>trade</u> for some taxable purchase.

(STATE SALES AND USE TAX -- continued)

May 10, 1983 - §59-15-6, Utah Code Ann. 1953 (Sales Tax Act), was amended to provide for an exemption for the sale of "pre-recorded audio program tapes or records" by a producer, distributor or studio when sold to "commercial radio broadcasters." This bill corrects an apparent oversight of the exemption afforded television stations during the 1981 Legislative Session. Blank (virgin) tapes or records purchased by radio broadcasters for in-house use would not be exempt from tax.

May 10, 1983 - §59-15-6, Utah Code Ann. 1953, provided an exemption for "sales of food, beverages, dairy products, similar confections and related services to commercial airline carriers for in-flight consumption."

May 10, 1983 - §59-16-4, Utah Code Ann. 1953 (use tax law), was amended to qualify and limit the exemption from use tax on items brought into Utah for use by non-residents. The use tax exemption will not apply to property purchased for use in Utah by a non-resident living and working in Utah.

This change was made primarily to prevent non-resident military and construction workers from going out of state (while living and working in Utah) to buy cars and then registering and using them in Utah without paying use tax.

July 1, 1984 - §§59-15-6 and 59-16-4, Utah Code Ann. 1953, were amended to allow a sales and use tax exemption for five years beginning on July 1, 1984 on purchases of materials, equipment, and services used for new construction, expansion, or modernization of any mine, mill reduction works, smelter, refinery (excluding oil and gas), synthetic fuel processing and upgrading plant, rolling mill, coal washing plant or melting facility. This exemption applies only to amounts purchased during the year in excess of the first $500,000.00 of taxable material and services subject to sales or use tax.

July 1, 1984 - §§59-15-6 and 59-16-4 Utah Code Ann. 1953, were amended to provide a sales and use tax exemption for all sales of parts and equipment installed in aircraft used primarily in scheduled interstate or foreign commerce. The exemption does not extend to service or labor charges for repair, cleaning or installation.

July 1, 1985 - §§59-15-6 and 59-16-4, Utah Code Ann. 1953, were amended to exempt from sales and use taxes machinery and equipment purchased or leased by a manufacturer for use in new or expanding operations in any manufacturing facility in Utah. Normal operating replacement machinery and equipment were specifically excluded from the exemption.

July 1, 1985 - §§26-13-27 and 26-13-28, Utah Code Ann. 1953, extended the sales and use tax exemption for pollution control equipment. The exemption expired on January 31, 1985, and is scheduled to be revived on July 1, 1986, with a new expiration date of January 31, 1991.

(STATE SALES AND USE TAX -- continued)

Collection Period Changes and Effective Dates:

April 1, 1984 - §§59-15-5 and 59-16-7, Utah Code Ann. 1953, were amended to provide that the sales and use tax liability accrued during April and May must be paid on or before June 15th of each year. This requirement pertains to persons whose tax liability was: (a) $96,000 for the previous 12 month period; (b) $24,000 for the previous quarter; or (c) whose estimated tax liability is $8,000 or more per month. A specific 10% penalty is imposed on underpayment of the required prepayment or to late prepayments.

July 1, 1985 - §§59-15-5 and 59-16-7, Utah Code Ann. 1953, changed the quarterly tax collection dates for sales and use taxes from the 30th day of the month following the end of each calendar quarter to the last day of the month following each calendar quarter.

July 1, 1986 - §59-15-6(1)(a)(ii), Utah Code Ann. 1953, was amended to delete the specific exemption for "sales to the United States Government". Under another unchanged part of this law, §59-15-6(1)(a)(xiii), Utah Code Ann. 1953, direct sales to the U.S. Government remain exempt from Utah sales or use tax. The deletion in the other section was made in order for the state to be poised and ready to tax any sales to the federal government which they might allow to be taxed in the future.

July 1, 1986 - §59-15-6(6) and 59-16-4, Utah Code Ann. 1953, were amended to allow an exemption from Utah sales or use tax for the purchase of tooling, support equipment, and specific test equipment used or consumed exclusively in the performance of any aerospace or electronic industry contract with the U.S. Government or any subcontract thereunder, provided that title to such items vests at time of purchase to the U.S. Government.

October 1, 1986 - §59-15-6(6), Utah Code Ann. 1953, was amended to provide an exemption from sales tax for food purchased with federal food stamps.

INDIVIDUAL INCOME TAX

Rate or Fee Changes and Effective Dates:

TAX RATES

1935 - 1965

Taxable Income	Prior to 1935	1935	1965
$0 - 1000	1.00%	1.0 %	2.0 %
$1001 - 2000	1.25	2.0	3.0
$2001 - 3000	1.50	2.0	4.0
$3001 - 4000	1.75	4.0	5.0
$4001 - 5000	2.00	5.0	6.0
Greater than $5000	----	5.0	6.5
$5001 - 6000	2.50		
$6001 - 7000	3.00		
$7001 - 8000	3.50		
Greater than $8001	4.00		

Tax Base Changes and Effective Dates:

May 14, 1935 (For taxable year beginning January 1, 1935) - Gross income composed of all gains and profits from salaries, wages, property both real and personal, interest, rent, dividends, and securities. Life insurance payments, gift inheritances, interest from state or U.S. obligations, workmen's compensation and health insurance payments were not included in gross income. Allowable deductions were: business expenses, interest paid, taxes paid, losses, bad debts, depreciation, depletion and contributions. Credits against net income were: $600 for a personal exemption, $1200 for a married couple exemption, and $300 exemption for each dependent.

February 20, 1947 - Special credits against net income for individuals in the military for taxable years 1946-49; $2700 personal exemption and $3300 married couple exemption.

May 10, 1955 - (Applicable to taxable years from January 1, 1955) - Standard deductions in lieu of itemizing were instituted granting that the taxpayer may elect to deduct from gross income: the federal income tax, 10% of remaining gross income, and the additional deductions allowable in 1935 cited above.

1955 - The 1955 amendment also allowed additional deductions to gross income: interest on indebtedness; all taxes except social security payments, railroad retirement payments, estate, inheritance, legacy succession and gift taxes and federal income taxes. It also increased the dependent exemption from $300 to $600.

(INDIVIDUAL INCOME TAX -- continued)

May 12, 1959 (Applicable to taxable years beginning January 1, 1959) - Excluded from gross income payments received under federal old age and survivor's insurance program and annuities for services as a federal civil service employee. Also provided that motor fuel taxes may be deducted from gross income of the consumer even though imposed on the refiner.

February 20, 1963 - Included in business expenses to be deducted from gross income are contributions made by an employer to a trust or annuity for the benefit of some or all employees or by self-employed individuals for themselves or employees.

May 9, 1967 - Inserted §59-14-4(6) Utah Code Ann. 1953, asserting that the aggregate of amounts paid by employers for annuity contracts for the benefit of employees is excluded from gross income unless it exceeds the exclusion allowance as set out in the Internal Revenue Code.

January 1, 1973 - Reconstituted taxable income according to federal taxable income definitions. Thus, state taxable income equals federal taxable income less retirement income, interest from U.S. government obligations and other adjustments.

January 1, 1977 - Changed applicability of Internal Revenue Code date which allowed increased low income and standard deductions.

LOCAL OPTION SALES AND USE TAX

Rate or Fee Changes and Effective Dates:

July 1, 1959 through June 30, 1975 - Optional at 1/2 of 1%.

July 1, 1975 through June 30, 1983 - Optional at 3/4 of 1%. All counties, however, did adopt the 0.75% rate.

July 1, 1983 through June 30, 1986 - Rate increase to 7/8 of 1% is optional. Most cities and counties increased to 7/8 of 1%.

July 1, 1986 through December 31, 1989 - Rate increase to 29/32 of 1%.

Beginning January 1, 1990 - 1%.

Major Base Changes:

For taxable and exempt items, refer to state sales and use tax. The local tax adopts the state tax by reference. The base for disposition of revenue changes July 1, 1983, from point of sale to a combination population/point of sale going from 25% population for fiscal year beginning July 1, 1983, in multiples of 5% until July 1, 1985. From July 1, 1985, through December 31, 1989, the distribution reverts back to 25 percent population and 75 percent based on point of sale.

MOTOR FUEL TAX

Rate or fee Changes and Effective Dates:

Year	Rate (cent/gal)	Date
1923	2.5	March 8, 1923
1925	3.5	April 1, 1925
1931	4.0	May 12, 1931
1951	5.0	July 1, 1951
1957	6.0	May 14, 1957
1969	7.0	July 1, 1969
1978	9.0	July 1, '978
1981	11.0	July 1, 1981
1984	14.0	July 1, 1984

Tax Base Changes and Effective Dates:

March 8, 1923 - Originally enacted to include all motor vehicle fuels sold in the state except such fuel brought into the state and sold in original packages as purely interstate commerce sales.

April 1, 1925 - Tax levy on the sale of motor vehicle fuels regardless of use or purpose.

May 12, 1931 - Tax base expanded to include municipalities, counties, school districts, and every other arm or branch of state government.

February 17, 1947 - Exempted sales to the United States and its agencies when purchased in quantities of 1,250 gallons or more.

July 1, 1951 - Imposed excise tax of four cents per gallon upon all gasoline sold at airports exclusively for airplane use.

May 14, 1955 - Tax base adjusted to exclude motor fuels sold or used in this state that have been manufactured by low-temperature carbonization or distillation of coals, oil shales, or hydrocarbons within the state.

May 14, 1963 - Exempted the divisions and agencies of the U.S. Government. Lowered the minimum refund claim to $10.00.

June 1, 1967 - Reduced the exemptions to the U.S. Government and agencies to purchases of 1,000 gallons or more and reduced quantity limitation on state agencies from 1,250 to 1,000 gallons.

June 1, 1967 - Appropriated from the motor fuel tax fund to the State Tax Commission $50,000 in addition to any other appropriation provided, to administer the Motor Fuel Tax Act for the first biennium.

September 1, 1967 - Changed farmer gas tax refunds to calendar year filing.

(MOTOR FUEL TAX -- continued)

July 1, 1977 - Changed gas tax refunds to a claim on income or corporate franchise tax returns.

July 1, 1979 - Reduced government quantity exemption from 1000 to 750 gallons.

July 1, 1980 - Provided preferential tax treatment (5¢ less per gallon) on qualifying gasohol.

July 1, 1981 - Gasohol treatment extended to gasoline blended with 10% methanol-based synthetic fuel.

September 1, 1983 - Provides for a reduced rate of tax on motor fuel containing "alcohol" as defined in the act. The reduction results in a tax of five cents per gallon less than the eleven cent rate. The reduced rate does not take effect, however, until and unless there is a commercial alcohol manufacturing plant in Utah with an annual production of at least one million gallons of alcohol.

June 30, 1984 - Reduced rate on gasohol expired.

July 1, 1984 - 40¢ per gallon incentive for production of at least one million gallons per year to producers on ethanol produced in Utah and sold directly to blenders of gasohol for blending into gasohol for sale, use or distribution in Utah.

January 1, 1985 - 30¢ per gallon gasohol incentive when federal tax differential increased by 1¢ per gallon.

CORPORATE FRANCHISE AND INCOME TAX

Rate or Fee Changes and Effective Dates:

May 12, 1931 - 3% of net income

January 1, 1955 - 4% of net income

January 1, 1965 - 6% of net income

January 1, 1968 - Increased the minimum tax from $10 to $25.

January 1, 1937 - Amendment deleted a provision relating to tax-free interest upon obligations of the state, the United States, and those issued under act of Congress. Applicable to taxable years beginning January 1, 1937. This revision made these obligations taxable.

January 1, 1967 - Amendment allowed deductions from gross income of contributions or gifts for the use of governments and special associations operated for religious, charitable, scientific, literary, or educational purposes or for the prevention of cruelty to animals under special conditions.

January 1, 1973 - Amendment allowed net loss carryovers and carrybacks to be deducted from gross income.

1973 - Amendment exempted IRS entitled subchapter "S" corporations.

1973 - Amendment made the tax applicable to national banks and deleted a provision relating to installment payments.

January 1, 1977 - Amendment changed the tax rate from 6 to 4% of net income, but also deleted federal, state, or foreign tax deductions when computing net income.

May 10, 1983 - Changes corporation franchise tax from 4 to 4.65% for tax years beginning on or after January 1, 1983, and back to 4% for tax years beginning on or after January 1, 1984; raises the minimum franchise tax from $25.00 to $50.00; and changes the depreciation and depletion schedules to those used in the Federal Internal Revenue Code.

1984 - Change of corporation franchise and income tax rate from 4.65 to 5% for tax years beginning on or after January 1, 1984, and minimum franchise and income tax amount increased from $50.00 to $100.00; provision made for the inclusion of Utah municipal bond interest income and interest income from securities of the U.S. Government and its agencies in Utah taxable income. The inclusion of the interest income is offset by a direct credit against the tax due.

(CORPORATE FRANCHISE AND INCOME TAX -- continued)

The credit is one half the tax rate multiplied against the amount of the Utah bond interest income plus the U.S. interest income up to the amount of the Utah bond interest income and this provision is effective for all years against which the statute of limitations had not run as of April 10, 1983; provision made for a tax credit of up to 25 percent of the fair market value of high technology equipment contributed to public and higher education, not to exceed the basis of the property contributed, and this enactment has retrospective operation to January 1, 1984. Exempts nonprofit homeowners associations from state corporate franchise tax under specific conditions.

MINE OCCUPATION TAX

Rate or Fee Changes and Effective Dates:

May 11, 1937 - 1% tax on gross value of metalliferous ores only; annual exemption - $20,000.

January 1, 1960 - Increased rates for oil, gas and other hydrocarbonic substances from 1 to 2% of gross value.

Tax Base Changes and Effective Dates:

May 13, 1947 - Raised exemption to $50,000.

January 1, 1956 - Inserted provisions for tungsten, uranium and other fissionable materials.

January 1, 1984 - Exempted stripper well production and granted exemption for the first six months of production on new wells spudded after January 1, 1984.

INSURANCE PREMIUM TAX

Rate or Fee Changes, Tax Base Changes, and Effective Dates:

July 1, 1986 - Recodification of the complete insurance law. See listing below of tax changes.

New Tax Rates
Title insurance rate, .45% on premiums received on or after July 1, 1986. County Mutual Fire subject to 2 1/4% on premiums received on or after July 1, 1986. Workers' Compensation, an additional 1/2 of 1% applicable to premiums received for one year period, July 1, 1986 through June 30, 1987. This money goes into the "Uninsured Employers' Fund." Workers' Compensation Premiums received for "Utah Public Agencies" are exempt from the 1/4 of 1% going into the "State General Fund" on or after July 1, 1986. This will make premiums from Utah Public Agencies subject to 3-1/4% for the period January 1 through June 30, 1986, 3-3/4% for the period July 1, 1986 through June 30, 1987 and 3-1/4% thereafter. Dividends are not a deduction in arriving at Taxable Workers' Compensation Premiums.

UNLESS OTHERWISE PROVIDED FOR UTAH'S PREMIUM TAX RATE IS 2-1/4%.

Change in Taxability
Effective July 1, 1986, insurers doing business as county mutuals, cooperatives and mutual benefit associations shall pay premiums received after July 1, 1986 on the same basis as any other mutual insurer.

Exemptions
Premiums received from Utah Institutions of Higher Education (other than Workers' Compensation) received on or after July 1, 1986, are not taxable. This type of premium, however, may still be taxable on a retaliatory tax basis.

All annuity considerations received after July 1, 1986, are exempt.

Qualifying Health Care Premium:
Effective July 1, 1986, premiums received on policies providing benefits for qualifying health care services solely on a expense incurred basis are not taxable in computing tax due on the Utah basis. This type of premium may still be taxable on a retaliatory tax basis. Refer to §§31A-1-301 [35] and 31A-3-201 [5], Utah Code Ann. 1953.

(35) "Health care insurance" or "health insurance" means disability insurance providing benefits solely of medical, surgical, hospital, or other ancillary expenses incurred. "Health care insurance or health insurance" does not include disability insurance providing benefits for: (a) replacement of income; (b) short term accident; (c) fixed indemnity; (d) credit disability; (e) supplements to liability; (f) workers' compensation; (g) automobile medical payment; (h) no-fault automobile; (i) equivalent self insurance; (j) or any type of disability insurance coverage that is a part of or attached to another type of policy.

(35.5) "Indemnity" means the payment of an amount to offset all or part of an insured loss.

Estimated Premium Tax Payments:
Quarterly prepayments are due on or after August 1, 1986, only if the prior years tax was $10,000.00 or more (changed from $3,000.00). Each quarterly prepayment should be based on the tax due on the premiums received during the quarter or a minimum of 27% of the prior years tax.

Retaliatory Tax Consequences
If the domiciliary state of any insurer imposes greater taxes plus fees than those computed under Utah law, the greater aggregate amount of taxes plus fees must be paid to Utah. Taxes are paid to the Tax Commission and fees are paid to the Insurance Department. A retaliatory tax statement is required with each annual return.

GUARANTY FUND CREDIT:

Credits are allowed against the Utah insurance premium tax for assessments paid to the Utah Casualty Insurance Guaranty Association and class B & C assessments paid to the Utah Life & Health Guaranty Association. The credit is allowed at a rate of 20% per year starting the year following the year in which the assessment is paid.

LOCAL TRANSIT AUTHORITY TAX

Rate or Fee Changes:

None. Rate has remained at 1/4 of 1% since first enacted January 1, 1975.

Major Base Changes:

See state sales and use tax.

SPECIAL FUEL TAX

Rate or Fee changes and Effective Dates:

May 13, 1941	4¢/gallon
July 1, 1951	5¢/gallon
May 14, 1957	6¢/gallon
July 1, 1969	7¢/gallon
July 1, 1978	9¢/gallon
July 1, 1981	11¢/gallon
July 1, 1984	14¢/gallon

MOTOR VEHICLE REGISTRATION FEE

Rate or Fee Changes and Effective Dates:

1935 - Law enacted requiring the registration of all motor vehicles (March 9, 1935).

July 1, 1982 - Registration fees for vehicles not operated for hire changed from the following to current applicable rates:

Motorcycle	$2.50
Private Vehicle	5.00
Private Trailer less than 750 lbs.	2.50
All Trailers over 750 lbs.	5.00
Special Plates	5.00

The registration fees for vehicles operated for hire and farm trucks were also raised to current rates from a base of $7.50 for vehicles with gross laden weight less than 6,000 lbs.

Tax Base Changes and Effective Dates:

July 1, 1955 - Registration fees based on weight were repealed.

January 1, 1960 - Added trailers of 750 lbs. or less unladen weignt.

May 14, 1963 - Included 4-wheel drive pickup trucks not operated for compensation or hire when the combined gross weight of the truck and trailer does not exceed 10,000 lbs.

CIGARETTE AND TOBACCO TAX

Rate or Fee Changes and Effective Dates:

Cigarette Tax:

August 5, 1933 - Established tax rate at 2 cents per pack (1 mill per cigarette).

February 18, 1954 - Tax raised to 4 cents per pack (2 mills per cigarette).

May 14, 1963 - Tax raised to 8 cents per pack (4 mills per cigarette).

July 1, 1979 - Tax raised to 10 cents per pack (5 mills per cigarette).

July 1, 1982 - Tax raised to 12 cents per pack (6 mills per cigarette).

Tobacco Tax:

1963 - Established tax with rate of 25%.

July 1, 1986 - Tax rate increased to 35%.

Tax Base Changes and Effective Dates:

May 10, 1977 - Eliminated 1 cent tax on cigarette papers and 1-1/2 cent tax on paper tubes.

SCHOOL LUNCH TAX

Rate or Fee Changes and Effective Dates:

Prior to 1965 4%; 8% (effective 1965); 13% (effective July 1, 1982).

BEER TAX

Rate or Fee Changes and Effective Dates:

	1935[1]	1945[2]	1971[3]	1981[4]	1983[5]
Light beer in 31 gallon barrel	$ .80	$1.10	--	--	--
Heavy beer in 31 gallon barrel	1.60	4.00	--	--	--
All beer in 31 gallon barrel	--	--	$3.10	$4.12	$11.00

[1]Effective March 25, 1935
[2]Effective May 8, 1945
[3]Effective July 1, 1971
[4]Effective July 1, 1981
[5]Effective July 1, 1983

Tax Base Changes and Effective Dates:

July 1, 1953 - Amendment deleted "shipped or transported or removed for storage or consumption or sale within this state or possessed or consumed therein," and inserted, "imported or manufactured for sale, use or distribution in this state."

TRANSIENT ROOM TAX

Rate or Fee Changes:

Rate ceiling increased from 1-1/2% to 3% effective January, 1975.

Tax Base Changes:

None

INHERITANCE TAX

Rate or Fee Changes and Effective Dates:

In 1935 the following rate structure was enacted (July 1, 1935):

	The tax is:
If the net taxable estate exceeds $10,000 but is not over $25,000	3%
If the net estate exceeds $25,000 but is not over $75,000	5%
If the net estate exceeds $75,000 but is not over $125,000	8%
If the net estate exceeds $125,000	10%

Prior to 1943, only debts of the estate were deducted to derive the net taxable estate.

The 1943 amendment provided certain deductions for certain gifts and for the value of property upon which estate taxes were paid 5 years prior to the decedent's death.

In 1947, a $40,000 exemption included for property inherited by husband, wife or children of the deceased. The exemptions apply to the 3 and 5 percent brackets. Effective date: May 13, 1947.

The 1969 amendment included deductions for an allowance up to $5,000 for the surviving spouse or children and inserted the $40,000 exemption in §59-12-7, Utah Code Ann. 1953. Effective date: July 1, 1979.

The 1971 amendment changed the 1935 rates to those listed on the preceding page. Effective date: Where the date of death is July 1, 1971 or later.

The 1973 amendment increased the exemption to $60,000, where date of death is on or after July 1, 1973. Therefore:

If the taxable estate was not over $35,000, the tax was 5 percent. If the taxable estate was over $35,000, but not over $85,000, the tax was $1,750 plus 8 percent of the excess over $35,000. If the taxable estate was over $85,000, the tax was $5,750 plus 10 percent of the excess over $85,000. Deductions from the gross estate were: 1) debts of the estate, 2) property market value received by the decedent upon which estate taxes were paid within five years prior to the decedents death, 3) all gifts and contributions to the U.S., Utah or other religious, public, charitable, educational, or literary organizations, 4) an exemption of $60,000.

(INHERITANCE TAX -- continued)

The 1977 amendment changed the base and rate of the inheritance tax by basing it on the credit available for state death taxes against the federal estate tax. This new law applies to all transfers of property in which the decedent died on January 1, 1977, or later. The former law applies to all transfers of property wherein the decedent died prior to January 1, 1977.

For date of death prior to January 1, 1977

Rate of Tax:

5% of taxable estate not exceeding $35,000, 8% over $35,000 and not exceeding $85,000, 10% in excess of $85,000; taxable estate determined after certain deductibles and a $60,000 exemption effective July 1, 1973.

Applicable to:

Information affidavit required of executors or personal representatives.

NOTE: Waivers of lien required to transfer property of decedent.

AVIATION MOTOR FUEL TAX

Rate or Fee Changes and Effective Dates:

The tax has remained at four cents per gallon since 1951.

PROPORTIONAL REGISTRATION FEES

Rate or Fee Changes and Effective Dates:

Former law (prior to 1974) for residents and nonresidents was based on a cent per mile fee by weight of the vehicle. For example, vehicles weighing less than 25,000 lbs. were charged 1/2 cent per mile, those weighing 25,001 - 45,000 lbs. were charged 1 cent per mile and so on to vehicles greater than 60,001 lbs. which were charged at 1-1/2 cents per mile traveled.

March 9, 1935 - Effective date original law enacted.

Tax Base Changes and Effective Dates:

May 12, 1953 - All nonresidents required to secure a temporary permit with exemption to passenger cars and vehicles of 1/2 tons or less, an unladen weight of less than 7,000 lbs., and a declared gross weight of less than 18,000 lbs. Effective date: March 19, 1953.

July 1, 1969 - Increased half-year fee from 50% to 60% of the annual fee.

May 14, 1963 - Increased single unit trip permit fee from $2.50 to $3.00. Changed weight limits from 45,500 to 45,000 lbs.

OIL AND GAS CONSERVATION TAX

Rate or Fee Changes and Effective Dates:

July 1, 1955 - 2.0 mill levy

July 1, 1961 - 0.5 mill levy

July 1, 1967 - 1.5 mill levy

January 1, 1979 - 2.0 mill levy

Tax Base Changes and Effective Dates:

None.

HIGHWAY USE TAX

Rate or Fee Changes and Effective Dates:

January 1, 1974 - Effective date.

NINETY-SIX HOUR TEMPORARY PERMITS

Rate or Fee Changes and Effective Dates:

	Single Units	Multiple Units
May 12, 1953	$ 2.50	$ 5.00
May 14, 1963	3.00	5.00
May 13, 1975	5.00	10.00
July 1, 1982	20.00	40.00

RESORT COMMUNITIES SALES TAX

Rate or Fee Changes:

None.

Tax Base Changes:

None.

ERRATUM

The headings on Tables 6 and 7 on page 28 should read as follows:

OLD FEDERAL TAX	OLD STATE TAX	OLD TOTAL TAX	NEW FEDERAL TAX	NEW STATE TAX	NEW TOTAL TAX

ERRATUM

Table 38 on page 144 should be corrected to read:

1986.1	53,956,488.00	57,188,955.00	3,232,467.00
1986.2	41,074,651.22	52,164,703.00	11,090,052.78